

South Ayrshire Council

**Report by Head of Finance and ICT
to South Ayrshire Council
of 3 March 2022**

**Subject: Revenue Estimates 2022/23, Capital Estimates 2022/23
to 2033/34 and Carbon Budget 2022/23**

1. Purpose

1.1 The purpose of this report is to advise Members of the issues to be considered in setting revenue budgets for 2022/23, setting capital budgets for 2022/23 to 2033/34 and setting a Carbon Budget for 2022/23.

2. Recommendation

2.1 It is recommended that the Council:

2.1.1 notes the funding proposal as outlined by the Cabinet Secretary for Finance's letter of 9 December 2021 (attached as Appendix 1);

2.1.2 notes that the funding levels included within Finance Circular 9/2021 remain provisional until the Finance Order is approved in March/April 2022;

2.1.3 presents and approves budget proposals for revenue and capital for 2022/23 taking account of the conditions of the settlement that need to be met and incorporating:

- (i) planned net revenue expenditure on services for 2022/23;**
- (ii) the level of reserves and fund balances held and contributions to/ from these;**
- (iii) the appropriate Band D Council tax levy for 2022/23 and associated level of bad debt provision for non-collection of Council tax;**
- (iv) the proposed capital programme for 2022/23 and beyond and associated debt charge implications; and**
- (v) consideration of the financial projections for 2023/24;**

2.1.4 note the required remuneration for Basic Councillors and the Leader of the Council, as determined by The Local Governance (Scotland) Act 2004 (Remuneration), Amendment Regulations 2022, and include appropriate budget provision for all elected member remuneration for 2022/23;

2.1.5 presents and approves proposals for Common Good budgets for 2022/23; and

2.1.6 presents a Carbon Budget for the period 2022/23 in support of the Councils policies on Climate Change.

3. Background

3.1 All Scottish Councils are required to set their Council tax levels for 2022/23 by 11 March 2022.

3.2 The grant settlement for 2022/23 was announced by the Scottish Government on 9 December 2021, with individual Council revenue and capital allocations provided in Finance Circular 9/2021. At a national level, the December 2021 settlement represented a cash increase of £791.4m but after removal of £891m of new commitments and other pressures, this represented a reduction of £100m in core revenue funding for Councils.

3.3 In terms of capital allocations at a national level, the December 2021 settlement represented a cash increase of £62.6m but after removal of £62.6m of new commitments results in a flat cash position for capital grant funding for Councils, when comparing to the previous year.

3.4 The settlement package as outlined by the Cabinet Secretary for Finance's letter of 9 December 2021 (attached as Appendix 1) sets out various additional ringfenced funding allocations but also:

3.4.1 requires that Councils maintain the overall pupil/teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;

3.4.2 confirms that Councils will have full flexibility to set the Council Tax rate that is appropriate for their local authority area.

3.4.3 encourages Councils to consider whether current levels of General Fund Reserve balances are an efficient use of public funds at this time;

3.4.4 commits the Scottish Government to reviewing all ring-fenced funding as part of the forthcoming Resource Spending Review; and

3.4.5 ensure the significant additional funding allocated to Integration Authorities within the 2022/23 Local Government settlement should be additional and not substitutional to each Council's 2021/22 recurring budgets for adult social care services that are delegated, therefore requiring the Council to passport the additional funding received for this purpose directly to the IJB.

3.5 In January 2022, as part of the Stage One Budget Bill debate, the Finance Secretary Kate Forbes announced that an amendment would be brought forward during Stage Two of the Budget Bill to allocate an additional £120 million of non-recurring funding to local authorities. Stage Two of the Budget Bill was subsequently approved on 10 February 2022. South Ayrshire's share of this non-recurring funding is £2.550m.

- 3.6 During the Stage Three debate in the Scottish Parliament, Finance Secretary Kate Forbes also announced a further £290 million in financial support to help address the rising cost of living. £280m to provide £150 to every household in receipt of Council Tax Reduction in any Band and to provide £150 to all other occupied households in Bands A to D, and £10m in 2022-23 to continue the Fuel Insecurity Fund to help households from rationing their energy use. The individual Council allocation of this new funding has yet to be confirmed.
- 3.7 South Ayrshire Council's estimated Aggregate External Finance (AEF) funding for 2022/23 including £2.550m of non-recurring funding but excluding the Council's, yet to be confirmed, share of the further £290 million in financial support to help address the rising cost of living, is as follows:

General Revenue Grant £m	Share of £120m non-recurring funding £m	Specific Grant £m	Total AEF Revenue £m	Capital £m
221.922	2.550	13.887	238.359	9.048

- 3.8 In October 2020, the Council considered an update on its Climate Change Policy and approved the recommendation that the Council formally aligns with national targets by adopting a 75% reduction in emissions by 2030 (based on our 2014/15 baseline) and a target of net zero greenhouse gas emissions by 2045 and in addition support the delivering of these targets by agreeing to set a carbon budget each year.

3.9 **Members Allowances**

- 3.9.1 Following the 'Review of Remuneration Arrangements for Local Authority Councillors' by the Scottish Local Authorities' Remuneration Committee, The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 determined the remuneration levels payable to Councillors. Various amendments have been made since that time in accordance with sections 11 and 16(2) of the Local Government Act (Scotland) Act 2004 and Guidance was issued by Scottish Government in April 2010.
- 3.9.2 The Scottish Government has again amended these regulations by virtue of The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2022. The changes come into effect from 1 April 2022 and reflect the previous Scottish Government decision to increase Councillors' pay each year in line with the percentage increase in the median annual earnings of public sector workers in Scotland, as confirmed by the Office of National Statistics in the Annual Survey of Hours and Earnings.

4. **Proposals**

- 4.1 It is proposed that Members give consideration to the information contained in this report and present and approve budget proposals for revenue and capital for 2022/23 taking into account the background information as set out in para 3 above and the considerations contained in this para 4.

4.2 **Revenue Budget 2022/23**

- 4.2.1 General Revenue Grant (GRG) funding for 2022/23 of £221.924m;
- 4.2.2 Additional non-recurring GRG funding for 2022/23 only of £2.550m;
- 4.2.3 Specific grant of £13.887m incorporating funding for improving educational attainment, Gaelic initiatives, Early Learning and Childcare expansion and Criminal Justice Social Work, is due to be received in 2022/23;
- 4.2.4 In presenting revised budget proposals for revenue and capital, Members should reflect that the base net revenue expenditure of £269.442m for 2022/23 requires to be further adjusted to recognise the following:
- that £77.263m of the base net expenditure figure relates to the Health and Social Care Partnership delegated budget under the control of the Integrated Joint Board;
 - any spending implications linked to changes in Scottish Government specific grants;
 - any requests from Directorates to fund additional service pressures, including pay awards, identified for 2022/23;
 - any previously agreed savings or efficiency proposals that require to be implemented in 2022/23;
 - any new borrowing and interest and expenses thereon linked to proposed revisions to the capital programme;
 - any changes proposed in the level of contributions to or from funds; and
 - the proposed use of any projected balances at 31 March 2022 (see para 4.3.1 below).

4.3 **Other Budget Issues**

- 4.3.1 **Projected Revenue and Fund Balances** - the projected uncommitted accumulated revenue and fund balances as at 31 March 2022 is estimated to be £11.779m, based on the information contained in revenue monitoring reports for the period to 31 December 2021.
- 4.3.2 **Council Tax Bad Debt Provision** - the Council requires to take a view on the level of non-collection of Council tax in the coming financial year. The level of provision currently being targeted in 2022/23 is 3.25 per cent.
- 4.3.3 **Covid-19 fund balances**– As a consequence of receiving Scottish Government Covid-19, non-recurring funding allocations, in 2020/21 and 2021/22 the Council provided additional resources in both years to service directorates to mitigate the loss of income/additional expenditure encountered as a direct result of the pandemic. Further funds were also provided to service directorates in June 2021 to initiate a variety of recovery activities. A total of £3.388m of Covid-19 reserve funds are

expected to remain uncommitted as at 31 March 2022. The Council needs to consider the potential cost on Council Services as the impact of the Pandemic continues into the next financial year.

4.4 **General Services Capital Programme Considerations**

4.4.1 South Ayrshire's total Capital Grant allocation for 2022/23 is £9.048m, split between £8.557m General Capital Grant, £0.491m Specific Capital Grant for Cycling, Walking and Safer Streets.

4.4.2 The approved capital programme requires to be adjusted to recognise the following:

- re-profiling of previously approved projects based on revised project timelines;
- requests to increase/reduce spend on previously approved projects;
- requests to fund new projects identified through the approved Capital Asset planning process for the period of the programme;
- anticipated levels of capital receipts in the same period; and
- the associated revenue costs of any borrowing.

4.5 **Members allowances**

4.5.1 The Amendment Regulation 2022 provides specific rates to be paid for basic Councillors, the Council Leader, the maximum amount that can be paid to the Civic Head and the amount to be paid to the Chair and/ or Vice Chair of the Ayrshire Valuation Joint Board.

4.5.2 Members require to include budget provision to pay the specified remuneration for Basic Councillors and the Leader of the Council and revised levels of remuneration for the Civic Head and Senior Councillors.

4.6 **Common Good Budget Considerations**

4.6.1 Revenue and capital budgets for the Ayr, Prestwick, Troon, Maybole and Girvan Common Good funds require to be set for 2022/23.

4.6.2 Girvan Common Good Fund continues to have insufficient resources to meet ongoing expenditure. The Council previously agreed to fund this expenditure.

4.7 **Budgets 2023/24 Onwards**

4.7.1 As financial settlement figures have only been provided for 2022/23, it is difficult to project the budget gaps for future years. The Long Term Financial Outlook and Medium Term Financial Plan approved by Leadership Panel in October 2021 provided a number of possible scenarios depending on future settlement therefore it would be prudent for Elected Members to continue the process of taking budget decisions having regard to indicative figures for future years. It is therefore essential

that early discussion and engagement takes place with the new Council Administration following the local government election in May 2022.

4.8 **Carbon Budget 2022-23**

4.8.1 The Council has agreed to implement a carbon budget from 2021/22 onwards in order to support the delivery of its approved climate change targets. A carbon budget should incorporate the following:

- a recognition of what generates a service area's emissions and why;
- a cross-organisation, service focused investigation of how we can change these emissions; and
- an approach that will support service leads to identify and vocalise their future carbon needs.

5. **Legal and Procurement Implications**

5.1 The Council is required to set the 2022/23 Council tax level by 11 March 2022.

5.2 There are no procurement implications arising from this report.

6. **Financial Implications**

6.1 As outlined above.

7. **Human Resources Implications**

7.1 None directly from this report although the budget proposals brought forward by Members may include staffing changes.

8. **Risk**

8.1 ***Risk Implications of Adopting the Recommendations***

8.1.1 There are no risks associated with adopting the recommendations within the covering report; however, in developing budget proposals, Members should consider the recent increasing risk around pay inflation, energy cost increases and inflation rates in general.

8.2 ***Risk Implications of Rejecting the Recommendations***

8.2.1 If the terms and conditions of the settlement, as outlined in the Cabinet Secretary for Finance's letter of 9 December 2021, are not adhered to, then there is a risk that a less favourable offer will be made.

9. **Equalities**

9.1 The specific proposals in this report have been assessed through the Equalities Impact Assessment Scoping process, and there are no significant positive or negative equality impacts of agreeing the recommendations, therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached as Appendix 2. Any savings proposals brought forward as part of

Members' budget considerations would require a separate Equalities Impact Assessment.

10. Sustainable Development Implications

- 10.1 **Considering Strategic Environmental Assessment (SEA)** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

11. Options Appraisal

- 11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

12. Link to Council Plan

- 12.1 The matters referred to in this report contribute to Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

13. Results of Consultation

- 13.1 Budget information has been provided through social media communication routes between December 2021 and February 2022. This will be followed by a medium to long term public consultation process to make sure that local communities can get involved in how we target our resources going forward.
- 13.2 Consultation has taken place with Councillor Peter Henderson, Portfolio Holder for Corporate, and Councillor Brian McGinley, Portfolio Holder for Resources and Performance, and the contents of this report reflect any feedback provided.
- 13.3 Discussions on the financial situation have taken place with the trade unions, and further discussions will take place through the JCC process following approval of the 2022/23 revenue budget.

14. Next Steps for Decision Tracking Purposes

- 14.1 If the recommendations above are approved by Members, the Head of Finance and ICT will ensure that all necessary steps are taken to ensure full implementation of the decision within the following timescales, with the completion status reported to the Leadership Panel in the 'Council and Leadership Panel Decision Log' at each of its meetings until such time as the decision is fully implemented:

<i>Implementation</i>	<i>Due date</i>	<i>Managed by</i>
Budget papers published on The Core	3 March 2022	Head of Finance and ICT
Approved budgets will be incorporated in 2022/23 financial planning and management process	1 April 2022	Head of Finance and ICT

Background Papers **Report to Leadership Panel of 26 October 2021 – [Long-Term Financial Outlook and Medium-Term Financial Plan](#)**

Report to Leadership Panel of 15 February 2022 – [Budget Management – Revenue Budgetary Control 2021/22 – Position Statement at 31 December 2021](#)

[Scottish Government Finance Circular 9/2021](#)

[The Local Governance \(Scotland\) Act 2004 \(Remuneration\) Amendment Regulations 2022](#)

Person to Contact **Tim Baulk, Head of Finance and ICT**
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Date: 23 February 2022

Rùnaire a' Chaibineit airson Ionmhas
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Cabinet Secretary for Finance
Kate Forbes MSP



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Councillor Alison Evison
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Verity House
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Copy to: The Leaders of all Scottish local authorities

09 December 2021

Dear Councillor Evison,

Today I formally set out the Scottish Government's proposed Budget for 2022-23 to the Scottish Parliament. Alongside the Budget I also published the Scottish Public Sector Pay Policy, the Medium Term Financial Strategy and the Resource Spending Review Framework. Further to the budget statement I write now to confirm the details of the local government finance settlement for 2022-23.

The intention is that the indicative allocations to individual local authorities for 2022-23 will be published in a Local Government Finance Circular on Monday 20 December. These can only be calculated following the publication next week of education statistics that are key to the distribution formula. That circular will begin the statutory consultation period on the settlement.

This Budget comes at a crucial juncture for Scotland. Over the past year, thanks to the hard work and sacrifices of everyone across Scotland, including the critical role Local Authorities have played in continuing to support our communities and administer financial support to our businesses, we have started to look beyond the immediate impact of the pandemic.

As the emergence of new variants demonstrates, we must remain vigilant and ensure the necessary resources are available for the continued protection of people and public services, but we must also look to the future. This Budget seeks to balance immediate pressures with long term imperatives – shifting the dial on inequalities, carbon emissions and economic prosperity. It also delivers on the Programme for Government and our Shared Policy Programme with the Scottish Green Party.

The total revenue funding to be provided through the settlement for 2022-23 will increase to £11,794.8 million, which includes distributable non-domestic rates income of £2,766 million.

The capital settlement has been set at £679.5 million. In parallel I am mindful of the challenges in delivering capital investment in the current economic climate so I will also explore the potential to offer flexibility to councils on carry forward of unspent capital from 2021-22 in light of the operation of the Fiscal Framework. This is subject to consideration about the impact on the Scottish Government reserve and I would hope to be in a position to provide confirmation in the early part of 2022 following the UK Government's Supplementary Estimates.

The total funding which the Scottish Government will provide to local government in 2021-22 through the settlement is therefore £12,474.3 million, an increase of £853.9 million and includes;

- £145 million for additional teachers and support staff in addition to the £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- funding to maintain 100 day commitments including the removal of curriculum and music tuition charges and expanded School Clothing Grant;
- £68.2 million for Child Bridging Payments;
- maintaining the £292.6 million provided in 2021-22 and providing a further £353.9 million transfer from Health for investment in health and social care and mental health services – including £174.5 million to support ongoing adult social care pay, £20.4 million to continue implementing improved rights and support for carers, £15 million to uplift free personal nursing care rates, £124 million of recurring care at home investment, and £20 million for interim care;
- In addition, a further £200 million will be transferred to support pay and sustainability of social care services bringing (with further detail set out below);
- £5.3 million for Assessors for Barclay implementation costs;
- an extra £62.5 million of Capital including:
 - £30 million for Free School Meals;
 - £20 million for the Local Bridge Maintenance Fund;
 - £11 million for Flood Prevention; and
 - £1.6 million for Coastal Protection

In terms of the broader Local Government Finance package, I have listened to the Live Well Locally campaign and intend to offer a number of flexibilities in direct response to that campaign.

I can confirm that councils will have full flexibility to set the Council Tax rate that is appropriate for their local authority area. In setting Council Tax rates, we expect councils to take full account of the local needs and impacts on household budgets of the decisions they make.

I acknowledge the argument in Live Well Locally that reserves are one off in nature and do not represent a substitute for recurring funding. However, I would also highlight that across Scotland some councils have accrued additional reserves during the pandemic,. Since we are likely to continue to face economic and fiscal challenges during 2022-23, I would encourage all councils to consider whether current levels of General Fund Reserve balances are an efficient use of public funds at this time.

In addition to flexibility on Council Tax rate setting, I recognise that local government have repeatedly called for removal of ring-fencing in the settlement and a greater focus on trust and partnership working. On that basis I commit to reviewing all ring-fenced funding as part of the forthcoming Resource Spending Review and would welcome your constructive engagement in that process so that removal of ring-fencing goes hand in hand with agreement about shared priorities and outcomes whilst ensuring maximum value for money.

More immediately, as recognised in correspondence from Councillors Parry and MacGregor on 06 December 2021, Scottish Government and COSLA officials are currently working together to develop a combined employability grant offer letter for 2022-23 which removes ring-fencing for the various employability programmes and instead focusses on the characteristics and needs of service users with the view of continuing to work together to develop options for a refreshed and collective approach to employability funding for 2023-24 onwards.

I and my ministerial colleagues fully recognise and value the work of Local Employability Partnerships and the important role that they play in shaping the crucial services that individuals need across their journey towards and into employment and that Scottish Government officials will continue to work in partnership with Local Authority employability leads and COSLA to achieve our shared ambitions.

Alongside reducing ring-fenced funding, the Scottish Government remains committed to working with COSLA to develop a rules based fiscal framework to support future funding settlements for local government. The development of a fiscal framework will have direct relevance to the Scottish Government's Resource Spending Review and I am keen to see some substantive work being taken forward during the first part of 2022.

It will be important for local government to bring forward proposals that can then be explored in partnership. The development of a fiscal framework is also an important part of the ongoing work on the Local Governance Review, which considers how powers, responsibilities and resources are shared across national and local spheres of government, and with communities.

The correspondence of 06 December 2021 referenced above also included a request from Leaders to provide flexibility to enable all 2021-22 employability funding to Local Government to be spent across 2021-22 and 2022-23. This request has unfortunately come too late to be factored into the Budget position I outlined today but I will prioritise the request in the coming days to try and agree a position which ensures that services to those requiring support is provided as swiftly as possible whilst reducing the administrative burden on those delivering the services.

I am also content to agree your request of 08 October 2021 for an extension of the flexibilities to allow capital receipts to be used to fund the financial impact of COVID and to fund transformational projects in 2022-23. I had previously stated that the COVID capital receipts flexibility was limited to two financial years, in the light of ongoing COVID impacts I will agree this extension for one further financial year. The extension of these flexibilities is dependent on confirmation from the UK Government that this will not result in an adjustment to Scotland's block grant. I am currently seeking that confirmation.

Similarly, I also agree to extend the period for the loans fund principal repayment holiday for one further year. I will deliver this through an administrative arrangement rather than a further statutory instrument. Any council looking to use this flexibility in 2022-23 should take the loans fund holiday in 2021-22 and carry that saving to their General Fund reserve. To keep with the original intent of this flexibility the increase in General Fund reserves from taking this holiday are to be earmarked as being to fund the financial impact of COVID, and that earmarked reserve must be used in the course of 2022-23.

In terms of your request for a change in policy on capital accounting for service concessions, I remain committed to continuing to work with Directors of Finance and CIPFA/LASAAC on the capital accounting review.

Finally, in acknowledgment of the calls for greater fiscal empowerment across local government, the Transport (Scotland) Act 2019 introduced a discretionary power for local authorities to implement workplace parking licensing (WPL) schemes. I can confirm that regulations to implement those powers will be laid early next year to enable this to progress.

Prior to the COVID-19 pandemic, the Scottish Government was developing legislation to introduce the power for local authorities to create a visitor levy, or tourism tax but this was paused due to the pandemic. Given the overall impact of the pandemic on the tourism sector in Scotland it would be prudent to carefully review that work and undertake further stakeholder engagement before making a firm decision on the next steps, however I am committed to taking this forward in 2022.

Building on previous years' settlements, Local Authorities will again be expected to deliver further certain specific commitments and outcomes.

This year, we will again work with local government to help ensure Integration Authorities use total resources to focus on delivery of key areas for improvement, including: reducing delayed discharges; improving availability of, and access to, community-based health and social care services; and ensuring more people are supported to stay at home.

We will also wish to ensure that the social care workforce is supported and sustained during and following the challenges of the Covid pandemic. To support retention, and begin to embed improved pay and conditions for care workers, the additional £200 million funding transfer requires local government to deliver a £10.50 minimum pay settlement for adult social care workers in commissioned services, in line with the equivalent commitment being made in the public sector pay policy.

The funding allocated to Integration Authorities should be additional and not substitutional to each Council's 2021-22 recurring budgets for adult social care services that are delegated. We will provide support and challenge by working with local government to agree a shared national and local approach to accountability for delivery, building upon existing shared mechanisms for routine reporting of expenditure, activity and outcomes across Scotland.

This Budget cannot deliver the resources all our partners will want. It addresses key priorities, targets resources on low income households, and paves the way for future investment in this Parliament. Where possible, it seeks to cushion all sectors against the headwinds that COVID-19, Brexit and UK Government's settlement have created and it treats Local Authorities fairly and consistently with other portfolios.

The 2022-23 Local Government Settlement of almost £12.5 billion offers a like with like increase of 7.5 per cent in real terms and continues to provide local government with a funding settlement that is both fair and affordable, under the most challenging of circumstances. I look forward to working with COSLA in the year ahead to deliver the broader commitments set out in this letter.

Yours sincerely,



KATE FORBES

South Ayrshire Council Equality Impact Assessment Scoping Template

Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

1. Policy details

Policy Title	Revenue Estimates 2022/23, Capital Estimates 2022/23 to 2031/32 and Carbon Budget 2022/23
Lead Officer (Name/Position/Email)	Tim Baulk, Head of Finance and ICT – tim.baulk@south-ayrshire.gov.uk

2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	-	-
Disability	-	-
Gender Reassignment (Trans/Transgender Identity)	-	-
Marriage or Civil Partnership	-	-
Pregnancy and Maternity	-	-
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	-	-
Religion or Belief (including lack of belief)	-	-
Sex – gender identity (issues specific to women & men or girls & boys)	-	-
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	-	-
Thematic Groups: Health, Human Rights & Children's Rights	-	-

3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). Consideration must be given particularly to children and families.

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	-	-
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	-	-
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	-	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	-	-
Socio-economic Background – social class i.e. parent’s education, employment and income	-	-

4. Do you have evidence or reason to believe that the policy will support the Council to:

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

5. Summary Assessment

<p>Is a full Equality Impact Assessment required? (A full Equality Impact Assessment must be carried out if impacts identified as Medium and/or High)</p>	<p>YES</p> <p>NO</p>
<p>Rationale for decision:</p> <p>This report seeks approval of the revenue and capital estimates. Their decision on this has no specific equality implications</p>	
<p>Signed : Tim Baulk Head of Service</p> <p>Date: 7 February 2022</p>	