

**SPECIAL ANGUS COUNCIL – 27 FEBRUARY 2025**

**EQUALITY IMPACT ASSESSMENT: SETTING OF THE 2025/26 GENERAL FUND REVENUE AND  
CAPITAL BUDGETS AND COUNCIL TAX**

**REPORT BY IAN LORIMER, DIRECTOR OF FINANCE**

**1. ABSTRACT**

- 1.1 This report provides an overall assessment of the Council's 2025/26 Revenue and Capital Budgets covering Equalities, Human Rights, Fairer Scotland Duties and Children's Rights & Wellbeing duties. Members are asked to have regard to the assessment included in this report and all of the other Impact Assessments which have been prepared on specific proposals within the budget.

**2. ALIGNMENT TO THE COUNCIL PLAN AND COUNCIL POLICIES**

- 2.1 This report contributes as a whole to the delivery of the Council Plan.

**3. RECOMMENDATIONS**

- 3.1 It is recommended that the Council:

- (i) note the overall Equalities, Human Rights, Fairer Scotland Duty and Children's Rights & Wellbeing Assessment attached as Appendix 1 to this report; and
- (ii) in making its decisions on the 2025/26 revenue and capital budgets has due regard to the Assessment set out in Appendix 1 and to all of the other Impact Assessments which have been undertaken on specific proposals within the budgets which are provided at the following [link](#).

**4. BACKGROUND**

- 4.1 In line with normal practice equalities impact assessments have been prepared for relevant aspects of the budget proposals such as proposed budget savings and proposals to increase Council charges. In addition, and in line with past practice an overall assessment covering Equalities, Human Rights, Fairer Scotland Duty and Children's Rights & Wellbeing Duties has also been prepared covering the budget as a whole.

**5. PROPOSALS**

- 5.1 The Council is recommended to note the overall Equalities, Human Rights, Fairer Scotland Duty and Children's Rights & Wellbeing Assessment attached as Appendix 1 to this report. In making its decisions on the 2025/26 revenue and capital budgets the Council is also recommended to have due regard to the Assessment set out in Appendix 1 and to all of the other Impact Assessments which have been undertaken on specific proposals within the budgets which are provided at the following [link](#).

**6. FINANCIAL IMPLICATIONS**

- 6.1 There are no additional financial implications for the Council arising from the recommendations in this report.

**7. RISK MANAGEMENT**

- 7.1 The following risks from the Corporate Risk Register are relevant to this report.

- Financial Sustainability
- Transforming for the Future

## **8. ENVIRONMENTAL IMPLICATIONS**

- 8.1 There are no environmental implications for the Council arising from the recommendations in this report.

## **9. EQUALITY IMPACT ASSESSMENT, HUMAN RIGHTS AND FAIRER SCOTLAND DUTY**

- 9.1 This report provides an overall assessment covering Equalities, Human Rights, Fairer Scotland Duty and Children's Rights & Wellbeing Duties – see Appendix 1.

## **10. CHILDREN'S RIGHTS AND WELLBEING IMPACT ASSESSMENT**

- 10.1 An assessment covering children's rights and wellbeing is included in Appendix 1.

## **11. CONSULTATION**

- 11.1 The Chief Executive and Acting Director of Legal, Governance & Change have been consulted on this report.

**NOTE:** No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) which were relied on to a material extent in preparing this report.

**REPORT AUTHORS:** Ian Lorimer, Director of Finance

**EMAIL DETAILS:** [FINANCE@angus.gov.uk](mailto:FINANCE@angus.gov.uk)

### List of Appendices:

Appendix 1 – Equalities, Human Rights, Fairer Scotland Duty and Children's Rights & Wellbeing Assessment