

Equality Impact Assessment: Setting of the 2025/26 General Fund Revenue and Capital Budgets and Council Tax

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Is this proposal a high-level strategy? Yes

Type of proposal : other;

What type of assessment is required? full

Overview

Directorate or service. If the proposal involves more than one directorate or service, name the lead one : Finance

Give details of any legislation relevant to this proposal : It is a statutory requirement for the Council to set the Council Tax for the forthcoming financial year by 10 March. An inherent part of setting the Council Tax is the approval of related revenue and capital budgets.

What is being proposed? The aim of the proposals at the Special Council meeting on 27 February 2025 is to:-

- Agree a Council Delivery Plan;
- Set the General Fund Revenue Budget for 2025/26;
- Set the level of Band D Council Tax for 2025/26;
- Set the General Fund 2024/2029 Capital Plan incorporating the 2025/26 Provisional Capital Budget

Is this a new other or a review of an existing other? Review of existing proposal - All reports for the special budget setting meeting are in the Sharepoint consultation folder. Preparation of this overarching EIA/FSD assessment has also been done in previous years

Impact

All the group(s) of people your proposal involves or affects : Employees, Job applicants, Service users, Members of the public

What internal data, such as customer satisfaction surveys, equality monitoring data and customer complaints, have you gathered to discover what impact (positive or negative) your proposal will have on people? Financial data held in the Council's corporate financial management system and other financial systems of the Council has been used.

What internal consultation, for example with staff, trade unions and affected services, have you gathered to discover what impact (positive or negative) your proposal will have on people? All Directorates have been involved in the preparation of their revenue and capital budgets following guidance issued by the Director of Finance. Elected members have been involved, through the Policy and Budget Strategy Group, in formulating proposed administration and non-administration budgets.

What external data, such as census data, equality reports, equality evidence finder, performance reports, research and statistics have you gathered to discover what impact (positive or negative) your proposal will have on people? Information from the Scottish Government, COSLA and other government bodies has been received and used to assist with the budget process and in particular to inform the budget choices the Council has and decisions the Council has to make.

What external consultation have you done, with partner organisations, national organisations, other councils, community groups and others, to discover what impact (positive or negative) your proposal will have on people? The Council has undertaken a 2 phase consultation to inform the 2025/26 budget setting. Report 271/24 set out the background and approach. Report 388/24 provided detailed information on the outcome of Phase 1 of the consultation and the proposals for Phase 2. The results from Phase 2 are being reported to the Special Council meeting on 27 February 2025 in Report 50/25. Equalities information about respondents to both Phase 1 and Phase 2 consultations was gathered and is included in the reporting of the results to elected members.

Partner organisations have been involved and consulted through the budget process. This includes Angus Health and Social Care Partnership, ANGUSalve and Tayside Contracts.

What other consultation (if any) has been conducted that was not included above?

Discussion with Trade Unions has taken place on the budget and key proposals within the budget. All proposals for budget savings through the Council's Change Programme and changes to our charges have been subject to separate and specific equalities impact assessments. Budget proposals are also being discussed with Trade Unions through the Council's Central Consultative Committee.

Gaps

Are there any gaps in the equality information you currently hold? Yes

Groups

Are there potential differential impacts on particular age groups? Positive

Reason(s) for your answer : The revenue budget proposes significant additional investment in services for children and young people in areas such as school transport, additional support needs (funded from additional Scottish Government funding), external fostering and provision of a new residential facility for young people who cannot be looked after at home. There is also investment proposed in continuing care for those young people moving into adulthood. The budget also includes additional funding for living wage in adult social care and uplifts to funding for free personal and nursing care. Investment is also proposed in for the living wage to be paid to modern apprentices.

Changes in the employer's national insurance rate and threshold from April 2025 is an area of concern which could have a negative impact in adult social care services and the people who rely on those services if the cost impacts onto commissioned services are not recognised with additional government funding. At the time of writing no additional funding has been provided for the cost impact onto commissioned services and so it remains a financial risk which could negatively impact on service provision for older people. Some budget options include an increase in school meals charges but these would only be payable by people who are not entitled to free school meals.

The capital budget continues to include provision for a new secondary school in Monifieth to replace the existing High School. This is expected to have a positive impact on the learning environment for the young people who will attend the new school when it opens later in 2025.

Are there potential differential impacts on people with a disability? Neutral

Reason(s) for your answer : The revenue budget proposes additional investment in services for children and young people in areas such as additional support needs (funded from additional Scottish Government funding). No new savings are planned in services supporting people with disabilities. The saving entitled A New Targeted Approach included in the Change Programme could result in service changes for vulnerable and disabled people but there will need to be a separate EIA completed once that review has been fully developed.

The budget includes additional funding for living wage increases in adult social care and uplifts to funding for free personal and nursing care.

Changes in the employers national insurance rate and threshold from April 2025 is an area of concern which could have a negative impact in adult social care services and the people who rely on those services if the cost impacts onto commissioned services are not recognised with

additional government funding. At the time of writing no additional funding has been provided for the cost impact onto commissioned services and so it remains a financial risk which could negatively impact on service provision for people with disabilities.

Are there potential differential impacts on people with a gender reassignment? Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people with a gender reassignment

Are there potential differential impacts on people with a marriage or civil partnership status? Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people with a marriage or civil partnership status

Are there potential differential impacts on people due to their race?Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people due to their race.

Are there potential differential impacts on people due to their sex? Positive

Reason(s) for your answer : The budget maintains funding for subsidised public transport and no service reductions are proposed - this is expected to have a positive impact. Women are currently most often excluded because of lower instances of driving licence holding (especially amongst older women) or personal security concerns. Funding to maintain support for local bus transport services will ensure continuation of current provision for women.

The proposed investment in the budget in services for children and young people will help support all parents but since women are more likely to have caring responsibilities this investment is expected to have a more positive effect for women.

Are there potential differential impacts on people due to pregnancy/maternity? Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people due to pregnancy/maternity

Are there potential differential impacts on people due to religion or belief? Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people due to religion or belief

Are potential differential impacts on people due to their sexual orientation?Neutral

Reason(s) for your answer : The budget proposals are not anticipated to have any material impact on people due to their sexual orientation

UNCRC

Which of the general principles apply to your proposal? Non-discrimination (Article 2), Best interest of the child (Article 3), Right to life survival and development (Article 6), Right to be heard (Article 12) ;

What impact will your proposal have on children's rights? The budget proposals are not expected to impact children's rights - the Council's budget consultation (Phase 1 and Phase 2) sought to ensure participation by people under 18.

How will the proposal give better effect to the UNCRC in Scotland? Does not apply

How will the impact be monitored? Does not apply

How will you communicate to children and young people the impact of the proposal on their rights? Does not apply

Consultation

Have you consulted with any of the protected characteristic groups who are potentially negatively affected by the proposal? No

What are your reasons for not consulting with any of the protected characteristic groups who are potentially negatively affected by the proposal?

How did you do this?

What were the results?

Negative Impacts

What steps will you take to reduce or remove potentially negative impacts? Any negative impact on protected characteristics have been assessed as being limited. The main area of concern is in commissioned services due to employers national insurance changes and the consequences for those services if costs increase and there isn't the funding required to meet these. The budget does however make substantial provision in both the base budget and reserves to provide for this and other financial risks which could affect service provision in 2025/26.

Justification

If your proposal will have a negative impact, what is your justification for taking it forward? Any negative impact is beyond the direct control of the Council - it relates to how a change in policy at UK level on national insurance is funded

Public Sector Equality Duty

Does this proposal contribute to any, or all, of the public sector equality duty to? Yes

We need to know how your proposal does this : Overall the budget proposals are considered to have a positive impact on the public sector equality duty by providing positive impacts for some groups and at worst neutral impacts for other groups with protected characteristics.

Is there anything that could be done to advance equalities in relation to this proposal?

None

Fairer Scotland Duty

What evidence do you have about any socio-economic disadvantage/inequalities of outcome in relation to this strategic issue? Analysis informing the Council Delivery Plan indicates that child poverty and women's inequalities are issues for Angus Council to address. Health inequalities continue to present challenges for our older population, as well as those with disabilities albeit these are mainly addressed through the Angus Health & Social Care Partnership. We know that the communities in Arbroath experience challenges associated with deprivation although there are pockets of deprivation throughout Angus. This is particularly associated with inequality in these communities around income, employment and health.

Ongoing engagement mainly through the Council's Vibrant Communities Teams and Welfare Rights Teams is being undertaken with groups and communities to understand the nature of the socioeconomic impact arising from the proposals and any mitigating actions that may be available.

Low and/or no wealth

Impact on people with enough money to meet basic living costs and pay bills but with no savings to deal with any unexpected future spending? Neutral

Reason(s) for your answer : Continued support for free school meals, digital inclusion with access to IT equipment for school children. Funding to maintain local bus services will assist job seekers in accessing employment opportunities. Although a saving is being targeted from the Change Programme project - A New Targeted Approach - the primary driver for this review is to provide more joined up support services to people in need of Council support whether that be financial support provided by our Welfare Rights Team or employability support provided by our Employability Team.

A rise in Council Tax is expected to be required as part of the budget proposals and this could negatively impact people who are close to thresholds for Council Tax Reduction relief but don't

quite qualify for such relief. Modelling undertaken by the Council's Welfare Rights Team suggests these instances will be limited but will depend on individual circumstances. The budget will provide additional funding for Council Tax Reduction relief for Angus taxpayers who are eligible based on the Council Tax increase ultimately agreed.

Material deprivation

Impact on people who are unable to access basic goods and services such as warming their homes, repairing and replacing electrical goods or unable to pay for hobbies or leisure activities? Positive

Reason(s) for your answer : Angus Council continues to provide support to ANGUSalive. This financial support will allow leisure facilities to continue to provide subsidised fitness and exercises classes and facilities to all residents of Angus.

Some of the aspects of the Council's budget for 2025/26 may have a negative impact on material deprivation for those households with limited digital connectivity because the Council continues to move to more digital service provision. However, the Council knows digital approaches don't work for all and will continue to provide services in non-digital ways for those citizens who require this.

The budget provides funding for Scottish Welfare Fund and Council Tax Reduction payments including grants to allow basic goods to be provided as well as for financial and / or support in kind by our Social Work Services. Funding to maintain subsidised local bus services will assist citizens accessing services.

The capital budget continues to include funding to help citizens with housing repairs and improvements.

Area deprivation

That is, impact on people according to where they live or work? Neutral

Reason(s) for your answer : Funding to maintain subsidised local bus services will assist citizens accessing services. The availability of digital provision for some services whilst not suitable for all citizens and all services can provide access which might not otherwise be available in some areas of Angus.

Socio-economic Background

This could cover social class including parents' education and people's employment and income? Neutral

Reason(s) for your answer : The aspect of the budget setting proposals which will have the most significant impact on people who already experience socioeconomic disadvantage will be the related elements of the Council's Change Programme. This programme continues to focus on efficiency and minimising impact on front line services. It does include some reduction in

services or changes to how they are provided. It is likely that a small number of these proposals will have a negative impact on those families and people with a socio-economic background but most of the budgets these groups rely on are being protected and in some cases enhanced through additional investment. Where applicable these are addressed in the individual Equality Impact Assessment associated with the savings proposals. The budget however also proposes significant increases in funding in our Children, Families and Justice services and these will enable services to be maintained and in some cases enhanced.

If there are impacts on any other groups not named above list them here? The Administration Group budget proposals include provision for Holiday Food & Fun which is likely to have a positive impact on those families who might otherwise struggle with entertainment and food during school holiday periods. Budget proposals from other groups of elected members in relation to freezing schools meals may also have a positive impact for some families depending on their circumstances.

If there are measures you could take to minimise inequalities of outcomes for the group(s) you identified, list them here?

Monitoring

How will you monitor and review your assessment in line with your proposal? Annual review as part of budget setting in addition to monitoring on individual projects and proposals

Will this equality impact/fairer Scotland Duty/Children's Rights assessment be included with a committee report? Published with committee report

Approvers

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Manager Approval : - Director of Finance

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