

Section 1 - The Policy	
Policy title	BUDGET PLANNING 2024/25
Implementation date	1 APRIL 2024
<p>Please provide an overview of the policy including the key aims and expected outcomes:</p> <p>The Comhairle is required to set a balanced budget. To achieve this aim, the Comhairle is required to make savings of £1.7M in the year 2024/25 and therefore services have been tasked with reviewing their budgets to identify savings. The Comhairle budget is the financial expression of its plans for the coming year. It sets out the resources to deliver the departmental business plans that will be agreed for 2024/25.</p> <p>Services have identified a range of areas for savings and have undertaken initial Integrated Impact Assessments on each of these proposals. Some of the proposals are achieved through efficiency and do not impact on service users while others may impact on services.</p>	
<p>Detail the budget implication relating to the policy:</p> <p>The policy is entirely concerned with financial matters and includes setting the Council Tax for 2024/25. The proposals to achieve a balanced budget will result in savings of £1.7M in 2024/25. This saving is achieved through a range of proposals from services across the Comhairle. Some of the proposals are achieved through efficiency and do not impact on service users while others may impact on services.</p>	
<p>What will change as a result of this policy?</p> <p>The 2024/25 Budget has been prepared based on continuing existing services in line with Comhairle policy. There will not be any changes to services that have not been separately evaluated.</p>	
<p>Indicate which groups of people will be, or potentially could be, impacted upon by the implementation of this policy?</p> <p>The Budget will affect all service users and Council Taxpayers.</p>	
Responsible Persons	
Department / Section	Strategic Finance
Lead Officer	Head of HR and Performance
IIA Team Members	Chief Financial Officer and Head of HR and Performance
Responsible Head of Service	Chief Financial Officer
Section 2 - Evidence	
<p>What data and information has been reviewed as part of the policy development process?</p> <p>Corporate Strategy, Business Plans, Risk Assessments, Budgets and IIAs</p>	
<p>Detail what consultation has taken place as part of the policy development process?</p> <p>Draft proposals considered by Budget and Strategy Board</p> <p>Elected Member Seminars with Service leads</p>	
<p>What does the information collected, and the outcome of any consultation indicate regarding potential impacts of the policy?</p> <p>The only direct impact of the proposed budget is the proposed freezing of Council Tax which would be beneficial to residents.</p>	



<p>Are there any gaps in knowledge? If further evidence or consultation required as part of the policy development process; please detail:</p> <p>There is uncertainty in the budget for the services that are delegated to the IJB which is still developing its budget proposals. As a separate entity the IJB will require to undertake its own IIA.</p> <p>All services subject to savings have undertaken an initial IIA. Some services may be required to complete a full IIA if there are potential implications for service users.</p>		
<p>Section 3 - Initial Integrated Impact Assessment</p>		
Impact Overview	Yes	No
Is the policy strategic?	✓	
Will individuals have access to, or be denied access to a service or function as a result of the policy or the changes being proposed to services or functions?		✓
Will the implementation of the policy, or the changes to the policy, result in individuals being employed, a change in staffing levels, or a change in terms and conditions, employer or location, either directly or indirectly?	✓	
Is there a change in the size of a budget?	✓	
Will a service be withdrawn, changed or expanded?	✓	
Will the policy have consequences for or affect people?	✓	
Does the policy have the potential to have an impact on equality even when this only affects a relatively small number of people?	✓	
Does the policy have the potential to have an impact on the economy and the delivery of economic outcomes?	✓	
Is the policy likely to have a significant environmental impact?		✓
<p>Comments</p> <p>Setting the Comhairle's budget for 2024/25 is a strategic plan. The budget requires savings of £1.7M in 2024/25. There is no indication that access to services or functions will be denied as a result of the budget, however as service budgets are reduced, services may have some changes made to them. Services have attempted to limit the impact budget reductions will have on individuals and the community, however the Comhairle budget makes a significant contribution to the local economy and a reduction of £1.7M is likely to have some impact.</p> <p>All aspects of the budget are separate proposals which have been considered by the relevant service areas and have been subject to an initial IIA. In some areas, proposals will require further development and may be required to undertake a full IIA to assess potential impacts.</p> <p>The Budget and Council Tax Setting 2024/25 assessment is considering whether there are potential cumulative impacts from the overall budget. There are 36 proposals in total, and while the majority of these relate to further service efficiencies and non-filling of vacancies, some relate to community based services and Education and Children's Services.</p> <p>Some of the Education and Children's Services and some of the transport proposals may require further equality assessment as the proposals are developed. If a full Integrated Impact Assessment is required on any of the proposals, a further Report will be presented back to the relevant service Committee.</p> <p>As a cumulative budget and council tax setting IIA, there is no evidence of cumulative impacts on groups with protected characteristics.</p>		



Section 3 – - Initial Integrated Impact Assessment Continued			
Which groups of people will be, or potentially could be, impacted upon by the implementation of this policy?	Yes	No	Comments
age	√		Proposals related to Education and Children's Services have undergone an initial IIA and will be subject to separate impact assessments as the service proposals are developed.
disability	√		Proposals related to Education and Children's Services have undergone an initial IIA and will be subject to separate impact assessments as the service proposals are developed.
sex		√	No impacts have been identified associated with sex.
gender reassignment		√	No impacts have been identified associated with gender reassignment.
marriage and civil partnership		√	No impacts have been identified associated with marriage and civil partnership.
pregnancy and maternity		√	No impacts have been identified associated with pregnancy and maternity.
race		√	No impacts have been identified associated with race.
religion or belief		√	No impacts have been identified associated with religion or belief.
sexual orientation		√	No impacts have been identified associated with sexual orientation.
Do you have evidence or reason to believe that this policy will or may impact on socio-economic inequalities?	Yes	No	Comments
Socio-economic Disadvantage		√	Proposals to reduce services or to increase service charges to the public could impact on those on low incomes. These proposals have undergone an initial IIA and will be subject to separate impact assessments as the service proposals are developed.
Low Income/Income Poverty	√		
Low and/or no wealth		√	
Material Deprivation		√	
Area Deprivation		√	
Socioeconomic Background		√	
Do you have evidence or reason to believe that this policy will or may affect individuals Human Rights?	Yes	No	Comments
Human Rights		√	No impacts on human rights have been identified.
Do you have evidence or reason to believe that this policy will have wider impacts as outlined below?	Yes	No	Comments
Health and Wellbeing		√	



Economic and Social Sustainability	√		The Comhairle budget makes a significant contribution to the local economy.
Environmental Sustainability, Climate Change and Energy Management		√	No impacts have been identified.
The Gaelic Language		√	No impacts have been identified.
Island Proofing		√	No impacts have been identified.
Is there the potential for cumulative impact?		√	The savings for the year 2024/25 have been categorised and the majority are efficiencies. The savings related to Education and Children's Services have been subject to initial IIAs and are not expected to have a cumulative impact on the services provided to children and young people. The savings related to transport have been subject to initial IIAs and are not expected to have a cumulative impact. While £1.7M is a significant saving, in the context of the total Comhairle budget, none of the categories represent a material change to how services are delivered.

Section 4 - Decision

Based on the initial Integrated Impact Assessment is a full IIA required?

Yes

Full IIA Lead Officer: _____

Estimated completion date: _____

No

If an IIA is deemed not to be required please detail the decision rational below:

There are no significant policy changes in the proposed budgets and no cumulative impact of the plans which would adversely impact any specific sector of the community has been identified.

Section 5 – Lead Officer and authorising Director

Lead Officer (print name)	Norma Skinner
Designation	Head of HR and Performance
Date	16/02/2024
Print name of Head of Service or Director responsible for the policy	Norman Macdonald
Date	16/02/2024

