

Summary of Integrated Impact Assessments (IIAs)

Purpose and scope

This is a summary of the Integrated Impact Assessments carried out for budget proposals: considering Equality (General Equality Duty and Protected Characteristics), Children’s Rights and Wellbeing, Fairer Scotland Duty, Consumer Duty and Environmental impacts and action to mitigate and monitor impact going forward.

Labour Budget Proposal

Two proposals requiring impact assessments: Car Parking Charges – Increase existing car parking charges proposal and the Council Tax

Roads & Transportation Services

IIA 000017 – Car Parking Charges

Proposal overview: Increase existing car parking charges.

	Summary position
Equality Impact	No impact.
Children’s Rights and Wellbeing Impact	No impact.
Fairer Scotland Duty Impact	No impact.
Consumer Duty Impact	Potential low negative impact for Individuals and Small businesses.
Environmental Impact	Positive impacts for: Reducing greenhouse gas emissions (GhG) from all sources and Use sustainable transport and promote sustainable travel. Potential low negative impact for: Impact on environmental nuisance; all other environmental factors – No impact.
Mitigation	Consultation will be undertaken as part of the legal implementation process. Alternative locations are available and the potential low negative impacts are expected to be short lived as driver behaviour settles. Evidence indicates there is available capacity in both charged and free on-street and off-street parking locations.

	Summary position
Monitoring	Parking occupancy will be monitored. Demand levels in car parks and on-street bays are monitored monthly in key locations.

Finance & Corporate Services

IIA 000030 – Council Tax

Proposal overview: Increase the rate of Council Tax.

	Summary position
Equality Impact	Potential low negative impact and also positive impact for: protected characteristics Age, Disability and Sex.
Children’s Rights and Wellbeing Impact	Potential low negative impact under Article 2 non-discrimination, Article 3 best interests of the child, Article 6 life, survival and development and Article 27 adequate standard of living due to a direct or indirect result of the impact on their parent or carer.
Fairer Scotland Duty Impact	Potential low negative impact for: Socio-economic disadvantage and Inequality of outcome.
Consumer Duty Impact	No impact.
Environmental Impact	No impact.
Mitigation	Range of statutory discounts for people on low or fixed incomes, some younger households, exemptions and income-based support arrangements. Council Tax Reduction for low incomes and means-tested assistance of up to 100% to households on low incomes. Targeted approach supporting people with cost of living challenges.
Monitoring	Requests for support and complaints. Council Tax debt. Cabinet and scrutiny committee reports on performance.

Labour Overall Cumulative Summary Position

Across the Car Parking Charges and Council Tax proposals, the integrated impact assessments indicate a mixture of no impact, potential low negative impacts and positive impacts.

Both proposals have the potential to place additional financial pressure on some households and businesses when combined with wider rising costs of living. However the additional income generated through Council Tax increases strengthen the Council’s

ability to maintain, or supplement, targeted support to those in greatest relative need by protecting front-line services.

Car Parking Charges are expected to result in short term behavioural adjustments.

Council Tax increases are accompanied by a robust system of statutory discounts, exemptions and income based reductions.

Together the low negative impacts identified are mitigated by established support frameworks, statutory protection and on going monitoring arrangements

Equality Impact

Car Parking Charges are assessed as having no equality impact. The Council Tax increase proposal indicates potential low negative impacts as well as positive impacts for protected characteristics of age, disability and sex. Mitigations for the low negative impacts are available through statutory discounts, exemptions and income based assistance, helping to minimise the financial impact on protected groups. These arrangements help moderate inequalities that may arise when set against wider increases in the cost of living.

Children's Rights and Wellbeing Impact

Car Parking Charges present no impact on children's rights or wellbeing. The Council Tax increase proposal present a potential low negative impact primarily through effects on parent or carer income and the associated implications for Articles 2, 3, 6 and 27. Statutory discounts, exemptions and income based assistance, helping to minimise the financial impact on households.

Fairer Scotland Duty Impact

There is no Fairer Scotland Duty impact associated with Car Parking Charges. The Council Tax increase proposal may contribute to potential low negative impacts for socio economic disadvantage and inequalities of outcome. These impacts are moderated by a comprehensive system of income based support, statutory reductions and targeted financial assistance. Additional income raised from Council Tax increases the Council's ability to maintain, or supplement, targeted support to those in greatest relative need by protecting front-line services

Consumer Duty Impact

Car Parking Charges may create potential low negative impacts for both individuals and small businesses. Any negative effects are expected to be temporary and limited as behaviour stabilises, with alternative locations available and demand levels monitored regularly.

Council Tax changes do not produce a consumer duty impact.

Environmental Impact

Car Parking Charges generate positive environmental impacts through reducing greenhouse gas emissions and encouraging sustainable travel choices. A potential low negative impact is noted in relation to environmental nuisance, with all other areas

showing no impact. Monitoring arrangements ensure that any unintended environmental effects are observed and managed over time.

Council Tax changes produce no environmental impact.

Liberal Democrats Budget Proposal

Two proposals requiring impact assessments: Car Parking Charges – Increase existing car parking charges and expand the areas charged and Council Tax

Roads & Transportation Services

IIA 000017 – Car Parking Charges

Proposal overview: Increase existing car parking charges and expand the areas charged.

	Summary position
Equality Impact	No impact.
Children’s Rights and Wellbeing Impact	No impact.
Fairer Scotland Duty Impact	No impact.
Consumer Duty Impact	Potential low negative impact for Individuals and Small businesses.
Environmental Impact	<p>Positive impacts for: Reducing greenhouse gas emissions (GhG) from all sources and Use sustainable transport and promote sustainable travel.</p> <p>Potential low negative impact for: Impact on environmental nuisance; all other environmental factors – No impact.</p>
Mitigation	<p>Consultation will be undertaken as part of the legal implementation process.</p> <p>Alternative locations are available and the potential low negative impacts are expected to be short lived as driver behaviour settles. Evidence indicates there is available capacity in both charged and free on-street and off-street parking locations.</p>
Monitoring	Parking occupancy will be monitored. Demand levels in car parks and on-street bays are monitored monthly in key locations.

Proposal overview: Increase the rate of Council Tax.

	Summary position
Equality Impact	Potential low negative impact and also positive impact for: protected characteristics Age, Disability and Sex.
Children’s Rights and Wellbeing Impact	Potential low negative impact under Article 2 non-discrimination, Article 3 best interests of the child, Article 6 life, survival and development and Article 27 adequate standard of living due to a direct or indirect result of the impact on their parent or carer.
Fairer Scotland Duty Impact	Potential low negative impact for: Socio-economic disadvantage and Inequality of outcome.
Consumer Duty Impact	No impact.
Environmental Impact	No impact.
Mitigation	Range of statutory discounts for people on low or fixed incomes, some younger households, exemptions and income-based support arrangements. Council Tax Reduction for low incomes and means-tested assistance of up to 100% to households on low incomes. Targeted approach supporting people with cost of living challenges.
Monitoring	Requests for support and complaints. Council Tax debt. Cabinet and scrutiny committee reports on performance.

Liberal Democrats Overall Cumulative Summary Position

Across the Car Parking Charges and Council Tax proposals, the integrated impact assessments indicate a mixture of no impact, potential low negative impacts and positive impacts.

Both proposals have the potential to place additional financial pressure on some households and businesses when combined with wider rising costs of living. However the additional income generated through Council Tax increases strengthen the Council’s ability to maintain, or supplement, targeted support to those in greatest relative need by protecting front-line services.

Car Parking Charges are expected to result in short term behavioural adjustments.

Council Tax increases are accompanied by a robust system of statutory discounts, exemptions and income based reductions.

Together the low negative impacts identified are mitigated by established support frameworks, statutory protection and on going monitoring arrangements

Equality Impact

Car Parking Charges are assessed as having no equality impact. The Council Tax increase proposal indicates potential low negative impacts as well as positive impacts for protected characteristics of age, disability and sex. Mitigations for the low negative impacts are available through statutory discounts, exemptions and income based assistance, helping to minimise the financial impact on protected groups. These arrangements help moderate inequalities that may arise when set against wider increases in the cost of living.

Children's Rights and Wellbeing Impact

Car Parking Charges present no impact on children's rights or wellbeing. The Council Tax increase proposal present a potential low negative impact primarily through effects on parent or carer income and the associated implications for Articles 2, 3, 6 and 27. Statutory discounts, exemptions and income based assistance, helping to minimise the financial impact on households.

Fairer Scotland Duty Impact

There is no Fairer Scotland Duty impact associated with Car Parking Charges. The Council Tax increase proposal may contribute to potential low negative impacts for socio economic disadvantage and inequalities of outcome. These impacts are moderated by a comprehensive system of income based support, statutory reductions and targeted financial assistance. Additional income raised from Council Tax increases the Council's ability to maintain, or supplement, targeted support to those in greatest relative need by protecting front-line services

Consumer Duty Impact

Car Parking Charges may create potential low negative impacts for both individuals and small businesses. Any negative effects are expected to be temporary and limited as behaviour stabilises, with alternative locations available and demand levels monitored regularly.

Council Tax changes do not produce a consumer duty impact.

Environmental Impact

Car Parking Charges generate positive environmental impacts through reducing greenhouse gas emissions and encouraging sustainable travel choices. A potential low negative impact is noted in relation to environmental nuisance, with all other areas showing no impact. Monitoring arrangements ensure that any unintended environmental effects are observed and managed over time.

Council Tax changes produce no environmental impact.

SNP Budget Proposal

One proposal requiring impact assessment: Council Tax

Finance & Corporate Services

IIA 000030 – Council Tax

Proposal overview: Increase the rate of Council Tax.

	Summary position
Equality Impact	Potential low negative impact and positive impact for: protected characteristics Age, Disability and Sex.
Children's Rights and Wellbeing Impact	Potential low negative impact under Article 2 non-discrimination, Article 3 best interests of the child, Article 6 life, survival and development and Article 27 adequate standard of living due to a direct or indirect result of the impact on their parent or carer.
Fairer Scotland Duty Impact	Potential low negative impact for: Socio-economic disadvantage and Inequality of outcome.
Consumer Duty Impact	No impact.
Environmental Impact	No impact.
Mitigation	Range of statutory discounts for people on low or fixed incomes, some younger households, exemptions and income-based support arrangements. Council Tax Reduction for low incomes and means-tested assistance of up to 100% to households on low incomes. Targeted approach supporting people with cost of living challenges.
Monitoring	Requests for support and complaints. Council Tax debt. Cabinet and scrutiny committee reports on performance.

SNP Overall Summary Position

An increase to the rate of Council Tax has the potential to place additional financial pressure on some households and businesses when combined with wider rising costs of living. However the additional income generated through Council Tax increases strengthen the Council's ability to maintain, or supplement, targeted support to those in greatest relative need by protecting front-line services. Council Tax increase proposal present a potential low negative impact primarily through effects on parent or carer income and the associated implications for Articles 2, 3, 6 and 27. Statutory discounts, exemptions and income based assistance, helping to minimise the financial impact on households.

Council Tax increases are accompanied by a robust system of statutory discounts, exemptions and income based reductions. The low negative impacts identified are mitigated by established support frameworks, statutory protection and on going monitoring arrangements. The proposed Council Tax changes have no consumer duty impact and no environmental impact.

Housing Revenue Account 2026-27

One proposal requiring impact assessment: Housing Revenue Account 2026-27

Housing Services

IIA 000028 – Housing Revenue Account 2026-27

Proposal overview: Increase of 5.5%, 6% or 7% to charges within Housing Revenue Account (HRA) including rent for properties and associated service charges (e.g Stair Cleaning Charges and Garden Maintenance Scheme) and aligning the General Fund Housing Account (GFHA) homelessness temporary accommodation with decision made around the HRA.

	Summary position
Equality Impact	Rent Increase – Positive impact for protected characteristic: Disability; all other protected characteristics – No impact Stair Cleaning Charges – No impact Garden Maintenance Scheme – Potential low impact for protected characteristic: Age; all other protected characteristics – No impact
Children’s Rights and Wellbeing Impact	Rent Increase, Stair Cleaning Charges and Garden Maintenance Scheme - Potential low negative impact under Article 2 non-discrimination, Article 3 best interests of the child, Article 6 life, survival and development and Article 27 adequate standard of living due to a direct or indirect result of the impact on their parent or carer.
Fairer Scotland Duty Impact	Rent Increase, Stair Cleaning Charges and Garden Maintenance Scheme - Potential low negative impact for Socio-economic disadvantage and Inequalities of outcome.
Consumer Duty Impact	Rent Increase, Stair Cleaning Charges and Garden Maintenance Scheme - Potential low negative impact for: Individuals and no impact for: Small businesses.
Environmental Impact	Rent Increase, Stair Cleaning Charges and Garden Maintenance Scheme - No impact.
Mitigation	Rent Increase – Rent support funds available. Range of support, for example tenancy assistance, engagement from Housing Officers and Revenues Officers to prevent escalation and manage rent debt, referral to support from Partners including specialist debt advice. Frontline teams trained to offer benefit maximisation checks and offer first tier fuel poverty advice. Range of support for families and maximise income, including mitigation funds to assist tenants in crisis. Affordable housing programme/property acquisitions assist with reducing the number of children in

	Summary position
	<p>temporary accommodation. Benefit entitlements would be adjusted to reflect changes in housing costs.</p> <p>Stair Cleaning Charges – Rent support fund. Stair cleaning charges are an eligible service charge covered by Department Working Pensions</p> <p>Garden Maintenance Scheme – Continue to ensure garden maintenance scheme charges are minimal and subsidised through the Housing Revenue Account.</p>
Monitoring	Rent arrears. Housing Benefit and Universal Credit uptake. Budget monitoring, staff training, Use of mitigation funds. Uptake of advice, services and funds. Tenancy sustainment and evictions data. Engagement with tenant group.

Housing Revenue Account 2026-27 Overall Summary Position

The Housing Revenue Account 2026-27 proposal introduces an increase of 5.5%, 6% or 7% to charges within Housing Revenue Account (HRA) including rent for properties and associated service charges (Stair Cleaning Charges and Garden Maintenance Scheme) and aligning the General Fund Housing Account (GFHA) homelessness temporary accommodation with decision made around the HRA.

The integrated impact assessment largely shows no impact or low impact.

The equality the assessment identifies a positive impact for disabled tenants and a potential low negative impact for older tenants linked to garden maintenance charges with all other protected characteristics not expected to be adversely affected.

Stair cleaning charges are assessed as having no equality impact and remain covered as an eligible service charge under existing benefits, reducing the impact of financial pressure for affected tenants.

Potential low negative impacts are noted for children's rights and wellbeing, socio-economic inequality and individual consumer rights across the rent increase, stair cleaning and garden maintenance scheme elements, with no impact identified for small business or the environment.

Clear mitigations are already established across housing services through rent support funds, benefit maximisation, fuel poverty advice, tenancy assistance and subsidised service charges. Effective monitoring of arrears, benefit uptake, budget and tenant engagement will allow the council to identify any adverse impacts.