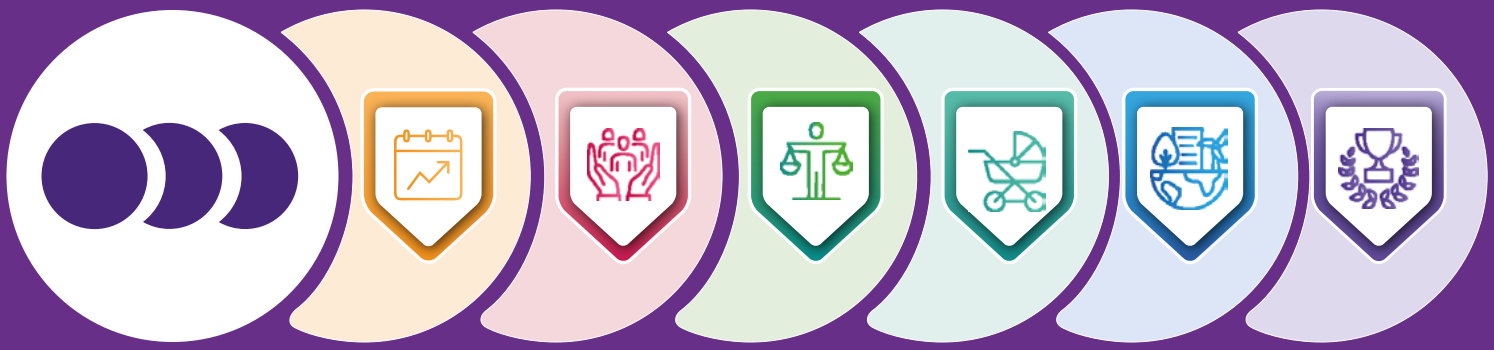
Strong Councils



Strong Communities

COSLA

Our Asks

Revenue

£16.7billion

Representing an inflationary uplift to the general revenue grant, meeting the £529m gap and providing £750m for social care

Capital

£755million

An inflationary uplift to the general capital grant

Affordable Housing Supply Programme

£953million

Protecting the AHSP

How Council Funding Supports Everyday Services



2024/25 actuals. Service costs net of service income. HRA excluded. Capital investment not shown in full. Percentages rounded.
Source: SLGFS 2024/25, Tables 2.2, 2.5, 2.6 and 2.18.

Local Government Finance

- The 2026-27 Scottish Budget provided **over £15bn** for Local Government.
- **Nearly 50%** of Local Government expenditure goes to **education** and **30%** to **social care**.
- **Council Tax** accounts for less than **20%** of Local Government income, with the majority coming from Scottish Government funding.
- **Culture and leisure** spending has reduced by **26%** in real terms between 2010-11 and 2024-25.
- **Corporate support** spending has reduced by **25%** in real terms since 2010-11.

What We Deliver

Over 600 statutory duties and powers

5,020 schools

261,000 individuals employed, equating to **214,000** FTE

Over 700,000 pupils and **54,000** teachers

54,000km of roads

97,965 received care at home support in 24/25

3,774 houses built and **3,937** started in 2025-26

90,321 children registered for ELC in **2,575** centres

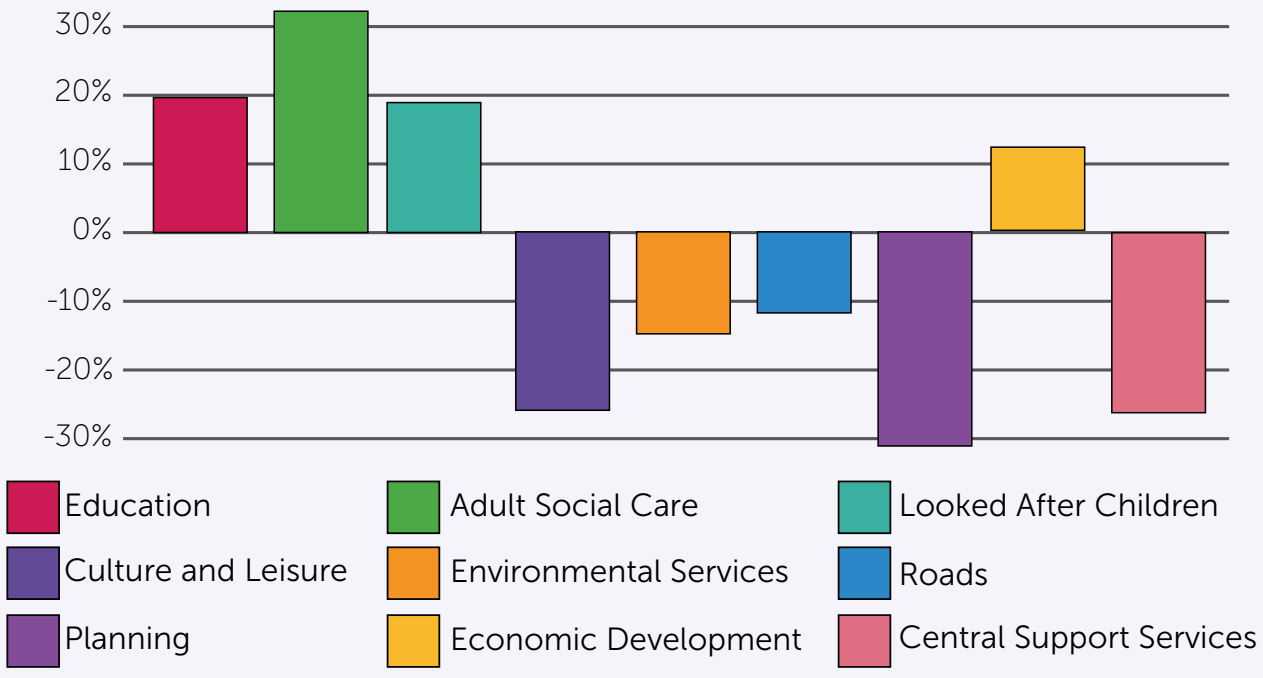
400 swimming pools

10,000 children accommodated in temporary accommodation

£3bn leveraged in investment in City-Region Deals

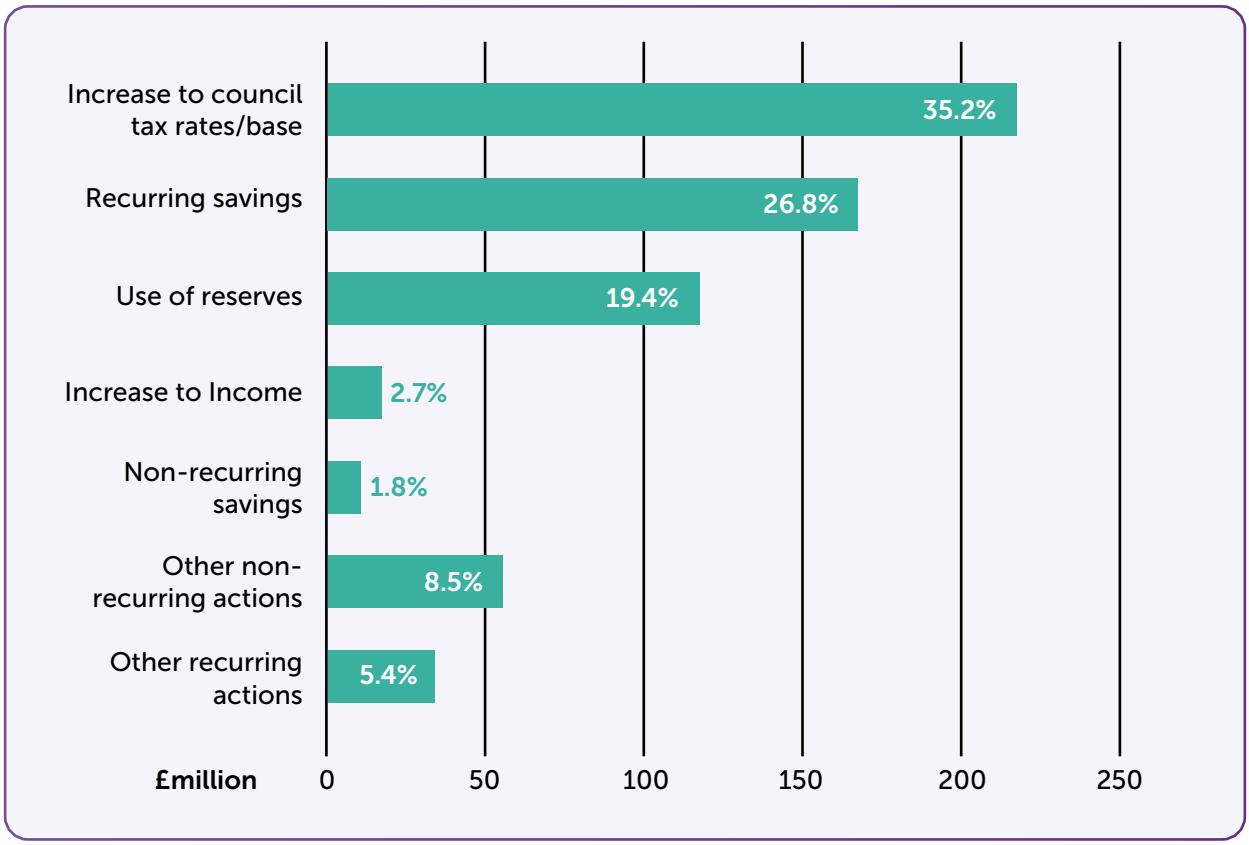
Emergency support to **1,868** households at risk of destitution

Real Terms % Change in Local Government Net Expenditure 2010-11 - 2024-25



2026-27 Savings

In response to financial pressures, since 2010-11, Local Government has made around £5bn of savings.



In 2026-27, **£179.6m** of savings were planned

£66.7m of planned savings were in corporate services

Instead of delivering more services, Council Tax has been used to substitute for an insufficient Settlement

Existing Pressures

Local Government faces acute, immediate financial pressures that must be met by an increased Settlement and cannot be met by structural reform.

An estimated **£529m gap** in 2026-27.

Integration Joint Boards have reported a **£475m** gap in 2026-27, despite delivering a significant level of savings to close a **£497.5m** gap last year.

Between 2025-26 and 2027-28, Local Government will have managed nearly **£1bn** of pressures cumulatively.



85% of Council reserves are committed.

70% of IJBs have no contingency reserve.

3.6% inflation. Demand continues to increase on top of this.

Our Asks

Respect discretion to set Council Tax rates locally

Multi-year funding arrangements to enable effective service planning and workforce certainty

Reduced ringfenced and directed funding, empowering local democracy and ensuring decisions are made based on local needs