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7 Mar 2017



The impact of the SNP's funding cuts to local authorities will be exposed by auditors in a report published tomorrow.

Audit Scotland will detail how council budgets have been slashed by nearly 10 per cent since 2010/11, with wide disparity between those affected.

'Local government in Scotland: Performance and challenges 2017' will show how £216 million will be wiped from council budgets next year in real terms by the Scottish Government.

It will add that while areas like Shetland will endure a cut of more than 20 per cent, other council areas – such as West Lothian – are to receive a reduction of less than five per cent.

The challenges of an ageing population will also be highlighted, with some councils set to have double the number of over 75s within a couple of decades.

The document will also cast doubt on the SNP and Labour's bid to hike council tax, saying it will have a "limited" impact on resources.

Among the future risks highlighted for councils was the planned implementation next year of the Scottish Government's hated named person scheme, which it says could "impact teachers' workloads".

Scottish Conservative local government spokesman Graham Simpson said:

"We've known for some time that councils across Scotland face a very challenging financial future.

"This report exposes just how great some of those challenges are, and how little the SNP is doing to mitigate them.

"In his budget, Derek Mackay will cut local authority budgets to the bone, something the nationalists have been doing steadily since 2010.

"All the while, the population is increasing and ageing, and the SNP is forcing ludicrous schemes such as named person on these organisations which will only make matters worse.

“Both the SNP and Labour seem to think the only solution to this is to whack up council tax.

“Audit Scotland has now exposed that lazy and punishing policy, pointing out even though it hits people in the pocket, it will have next to no impact on resources.”

The report will be published tomorrow morning. For more information, visit: <http://www.audit-scotland.gov.uk/>

Awards recognition of success for apprentice Stephen – SRUC Oatridge student’s resilience reaps rewards

Stephen Moore hadn’t even driven a tractor before starting work at Hamilton & Brothers (Bishopton).

Scotland’s Rural College students star at national awards ceremony

Students from Scotland’s Rural College campuses scooped top awards at the annual Lantra Scotland’s Land-based and Aquaculture Learner of the Year celebrations.

Leatherjacket numbers high – SRUC warns of high risk to both grassland and spring crops sown after grass

Scientists from Scotland’s Rural College (SRUC) are warning that this spring

there is a high risk of damage to spring cereals from Leatherjacket grubs.

Retail sales keep on growing

Today we will hear how non food sales in February fell. This is to take the British retail Consortium figures of sales for non foods on a like for like basis, adjusting for expansions in shop space. The overall true figure is total sales of all items grew by 0.4% on the month, with food especially strong showing growth of 2%. Non food was affected by a later date for Mothering Sunday delaying purchases compared to last year.

Many shops continue to be pessimistic, as more retail spending takes place on line rather than in shops, and as severe competitive pressures keep down prices.