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# Fiscal Sustainability Report Summary

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Any enquiries regarding this publication should be sent to us at: Scottish Fiscal Commission, Governor's House, Regent Road, Edinburgh EH1 3DE or [info@FiscalCommission.scot](mailto:info@FiscalCommission.scot)

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# Foreword

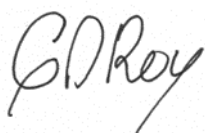
The Scottish Fiscal Commission is the independent fiscal institution for Scotland. Our statutory duty is to provide independent and official forecasts of Scottish GDP, devolved tax revenues and devolved social security spending to inform the Scottish Budget.

This report is our second assessment of the Scottish Government's fiscal sustainability. We have produced updated projections of devolved spending and funding up to 2074-75 and set out how these affect the sustainability of current Scottish Government spending over the long term. We show how demographic changes will affect the Scottish Government's fiscal sustainability and highlight key risks to Scottish Government funding. We have refined our approach to modelling health spending and we discuss the links between health and the public finances. We do not cover all potential areas that will affect the Scottish Government's fiscal sustainability in this report. We welcome feedback on the approaches used in this report, and suggestions for future topics.

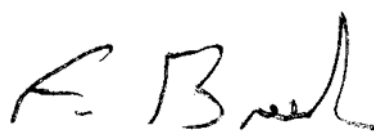
The analysis and conclusions in this report represent the collective view of the independent Commissioners. We take full responsibility for the judgements that underpin the analysis, and for the conclusions we have reached. We have been supported in this by the staff of the Scottish Fiscal Commission, to whom we are as usual enormously grateful.

We have benefited from discussions with experts from a wide range of organisations who have taken the time to speak to us about this report and our work on health and social care. We are particularly grateful to Public Health Scotland for the provision of data on health and social care spending which has allowed us to refine our analysis using Scottish data as well as for their wider insights and support with this work.


In particular, we would like to thank the Office for Budget Responsibility, the Northern Ireland Fiscal Council, officials in the Scottish Government, HM Treasury, Audit Scotland, the Health Foundation, the Institute for Fiscal Studies, the Fraser of Allander Institute, the Scottish Parliament Information Centre, Professor Neil Craig at Glasgow Caledonian University, Professor Gerry McCartney at the University of Glasgow, Dr David Henderson at the University of Edinburgh, Professor David Bell at the University of Stirling, Professor Paul McNamee at the University of Aberdeen and Professor Katherine Smith at the University of Strathclyde. We are very grateful for their insights. We would also like to emphasise that, while we are grateful for the valuable assistance received, all judgements and interpretation underpinning the analysis and conclusions in this report are ours alone.



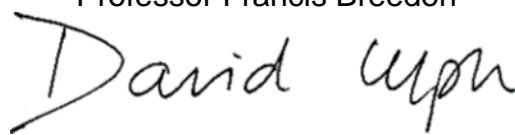
Professor Graeme Roy



Professor Francis Breedon



Professor Domenico Lombardi



Professor David Ulph

8 April 2025

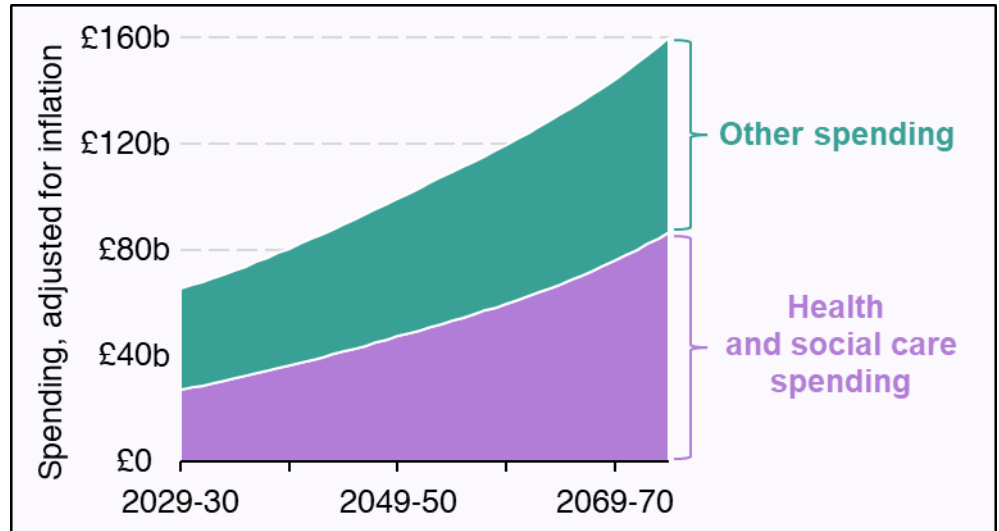
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## Health and social care spending will grow as a share of the budget

Based on current trends, health and social care spending is projected to rise from around 40 per cent of Scottish devolved public spending in 2029-30 to almost 55 per cent in 2074-75.

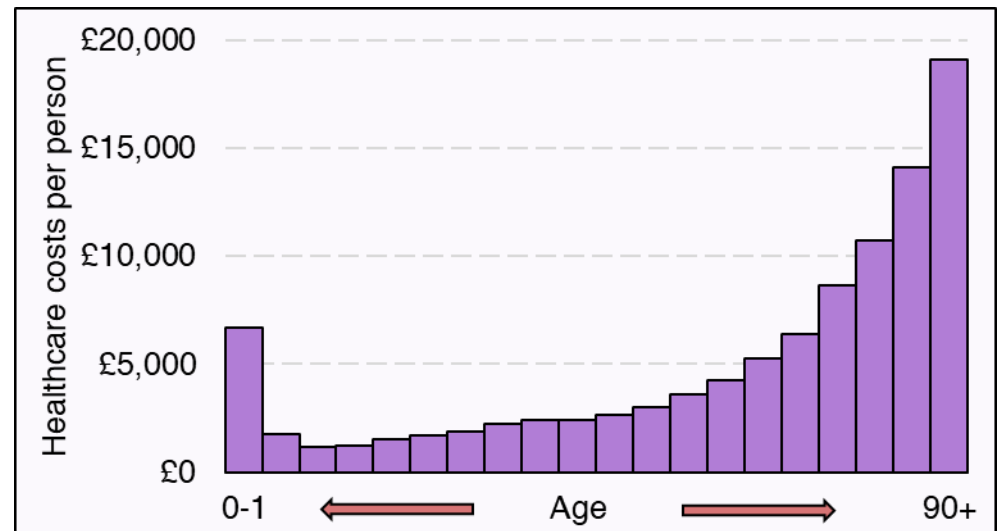
This will lead to budget pressures in future, as total spending will grow faster than funding.



## Health spending is higher for older age groups

Health spending tends to rise with age, meaning an ageing population could lead to more health spending in the future.

These costs could be reduced were the population to age more healthily and healthy life expectancy to improve.

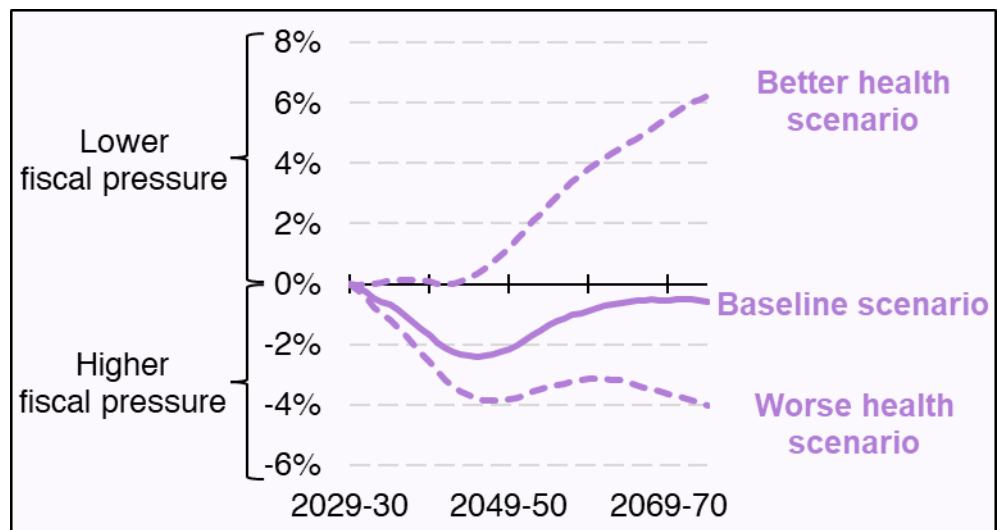


## Improvements to population health could ease fiscal pressures

In our baseline scenario we project an average gap between Scottish devolved public spending and funding of 1.2 per cent.

If population health improved relative to the rest of the UK, fiscal pressure could be eased.

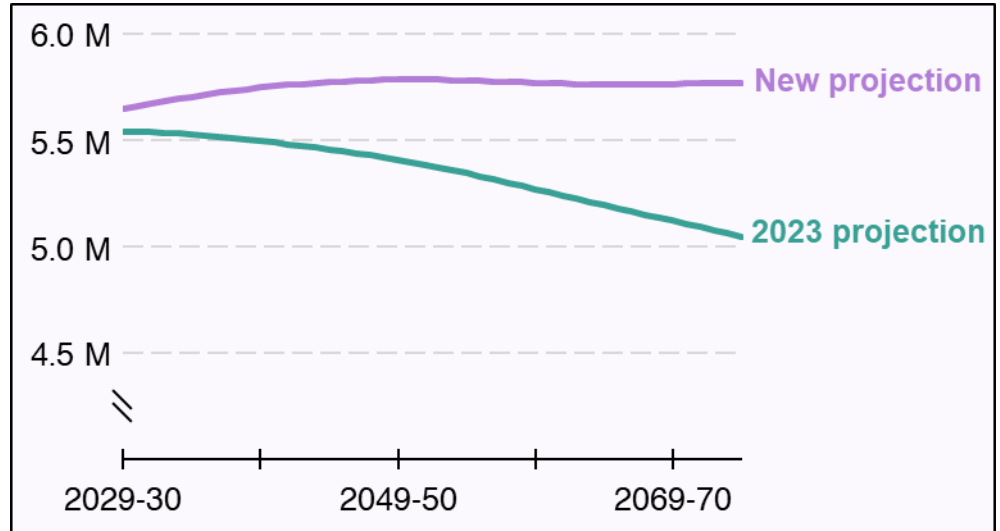
In contrast, it would rise with worsening health.



## Scotland's population is projected to grow and then plateau

Positive net migration to Scotland in recent years drives Scotland's population growing rather than falling in the medium term. From mid-century, the Scottish population plateaus.

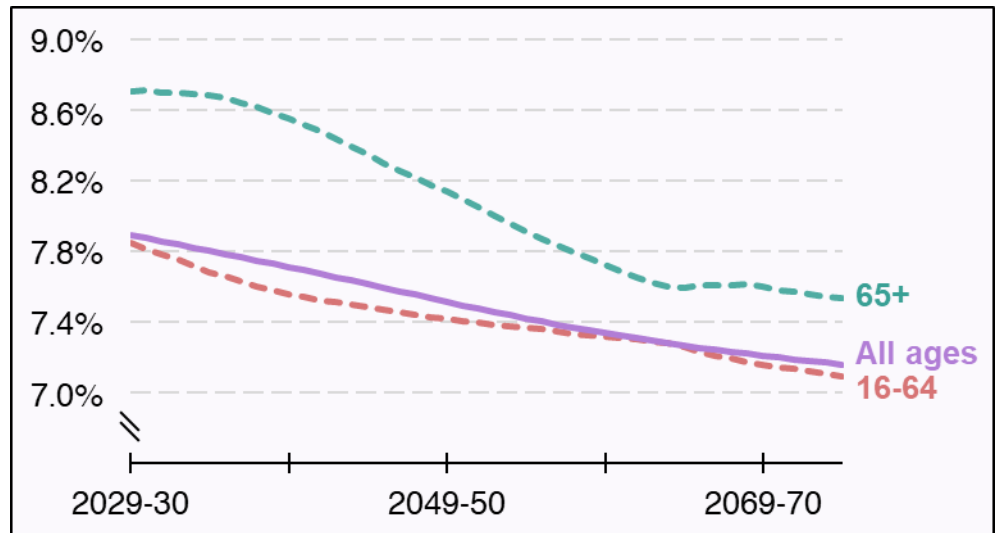
This reflects updated population projections available since our 2023 Fiscal Sustainability Report.



## Scotland will become a smaller share of the UK's population

Scotland's share of the UK population is projected to fall from around 8 per cent in 2029-30 to around 7 per cent in 2074-75.

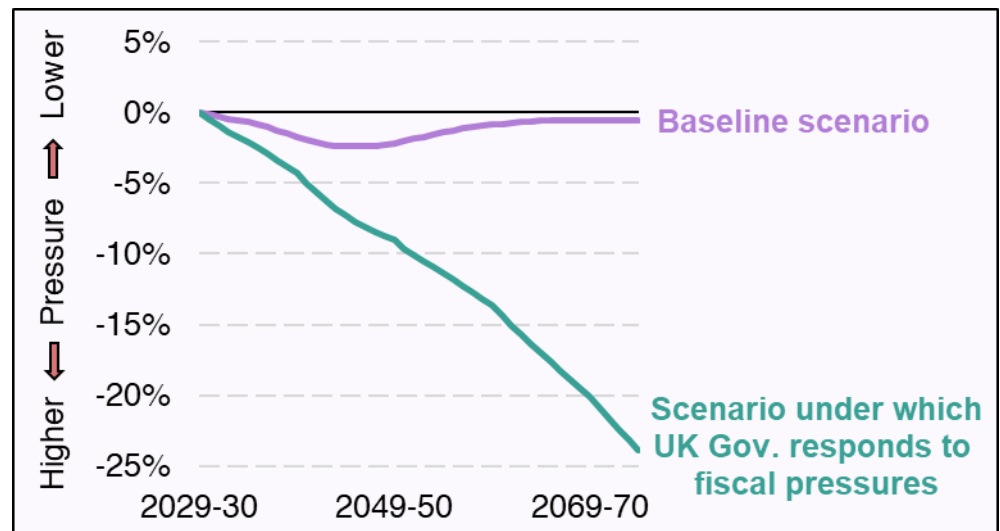
The Scottish share of the 65-and-over age group remains above the overall share, with this having implications for spending and fiscal pressures.



## Projected Scottish devolved public spending is unsustainable

In our baseline scenario we project that Scottish devolved public spending will exceed funding by 1.2 per cent on average over the projection.

Accounting for a possible UK Government response to its fiscal sustainability pressures widens this gap to an average of 11.1 per cent.



# Summary

## Introduction

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- 1 The health of the population affects the sustainability of the public finances. Health spending is the largest part of the Scottish Budget and is highest for older age groups.<sup>1</sup> With a population which will age over the next twenty-five years, health spending is expected to increase significantly. However, how the population's health changes as it ages can influence health related public spending. If improvements in health could be achieved and lead to lower health spending, the public finances could benefit. But a worsening of population health could exacerbate the fiscal challenges facing the Scottish Government.
- 2 In this report, we project devolved spending and funding up to 2074-75. We use the latest population projections for Scotland and the rest of the UK based on the recent Censuses. We also use tax and spending plans from the UK Autumn Budget in October 2024 and the Scottish Budget in December 2024.<sup>2,3,4</sup> These spending and funding projections allow us to assess the long-term fiscal sustainability of the Scottish Government's finances. As a devolved administration operating within the fiscal framework agreed with the UK Government, UK public finances have a direct effect on the Scottish Budget. The Scottish Government's funding arrangements are explained in [Box 1](#).
- 3 We consider how the projected changes in both the size and the age structure of the population will affect economic growth as well as the Scottish Government's spending and funding. This allows us to evaluate how fiscally sustainable current policies are based on a changing population. We also discuss trends in spending on health, social care and disability payments. We then show how different scenarios of Scottish population health could affect the public finances.
- 4 Many of the fiscal sustainability challenges Scotland faces are common across the UK. The fiscal framework means that, if the UK Government changes its spending or tax plans to address the UK's fiscal sustainability challenges, there will be implications for the Scottish Government's fiscal sustainability. These will come through changes to the funding it receives from the UK Government.

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<sup>1</sup> This report focuses primarily on health spending. We also project and discuss spending on social care and disability payments.

<sup>2</sup> Our projections are different from our medium-term forecasts, published in Scotland's Economic and Fiscal Forecasts. Our forecasts rely on detailed modelling and government policies. The long-term projections show how broad trends will affect the public finances over time. We use the term 'projection' rather than 'forecast' in our long-term analysis.

<sup>3</sup> ONS (2025) [National population projections: 2022-based](#)

<sup>4</sup> UK Government (2024) [Autumn Budget 2024](#), Scottish Government (2024) [Scottish Budget 2025-2026](#). These projections are based on the forecasts produced by the OBR in October 2024 and do not reflect the announcements in March 2024 by the UK Government which reduce planned social security spending.

- 5 Our assessment suggests that the Scottish Government will face significant challenges funding devolved public services in the future, particularly over the next twenty-five years. This is because the population in Scotland will age earlier than in the rest of the UK. However, if improvements in population health can be achieved, pressure on health related spending may be reduced in the future. This could reduce the Scottish-specific fiscal challenges arising because of demographic change.

### Box 1: The Scottish Government's fiscal framework

The fiscal framework agreement between the Scottish and UK Governments sets out rules on Scottish Government funding, borrowing limits, and its use of the Scotland Reserve.<sup>5</sup>

The current arrangements are:

- The Scottish Government receives Block Grant funding from the UK Government each year. This is based on the Block Grant in the previous year, plus a population share of changes in UK Government spending in devolved areas such as health and social care. This calculation is called the Barnett formula.
- Block Grant Adjustments (BGAs) account for the devolution of tax and social security. Tax BGAs reduce the Scottish Government's funding as the UK Government no longer receives that revenue from Scottish taxpayers. Social security BGAs increase funding as the UK Government no longer pays those benefits in Scotland. How BGAs change over time depends on changes in UK Government devolved tax revenues and social security spending, with adjustments for population.
- The Scottish Government receives all devolved tax revenues.
- The Scottish Government cannot borrow for day-to-day spending, only for negative forecast errors from the devolved taxes and social security payments.
- Borrowing for capital investment is subject to an annual and overall limit.
- The Scottish Government can add underspends or unallocated funding to the Scotland Reserve up to an overall limit and use that funding in future years.

The Scottish Government's fiscal sustainability is therefore closely linked with that of the UK Government. When the UK Government increases spending in devolved areas, based on the needs of the English (and in some cases Welsh) population, there is additional funding for the Scottish Government through the Block Grant. When there are changes to devolved tax revenues or social security spending in the rest of the UK, funding for the Scottish Government changes through Block Grant Adjustments.<sup>6</sup> Therefore, actions taken by the UK Government to address UK fiscal sustainability affect the Scottish Government's fiscal position.

<sup>5</sup> Scottish Government and HM Treasury (2023) [Fiscal framework: agreement between the Scottish and UK Governments](#)

<sup>6</sup> Block Grant Adjustments for tax are based on revenues in England and Northern Ireland for taxes also devolved to Wales. Block Grant Adjustments for social security are based on spending in England and Wales.

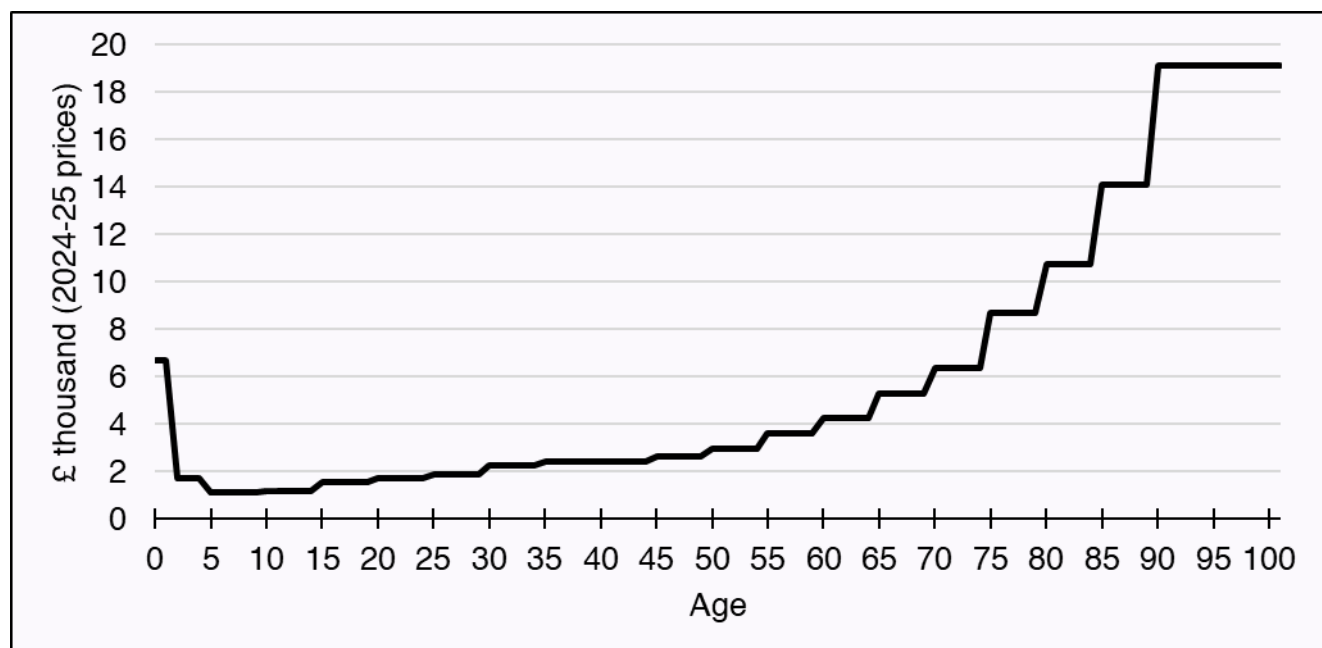


# Health

- 6 Health is the largest area of spending in the Scottish Budget and grows faster than any other area. It is projected to grow from 34 per cent of Scottish devolved public spending in 2029-30 to 47 per cent in 2074-75.
- 7 This increase is partly caused by demographic changes. Health related spending increases with age, as Figure 1 shows. A growing number of people in older age groups is likely to lead to more healthcare spending. Over the next twenty-five years to 2050 the ageing population leads to upward pressure on health spending.
- 8 In addition to the demographic changes, we include other important factors in our health spending projections based on past trends. Our projections factor in the rising demand for public services (including healthcare) which happens as the economy grows and society becomes wealthier. We have a component of other cost pressures on health, which consists of three parts. First, healthcare is a labour-intensive sector where efficiencies are harder to achieve than in the wider economy. Second, technological improvements can lead to higher, not lower, costs, because of new and expanding treatments. Third, the increasing prevalence of long-term health conditions.

**Figure 1: Resource health spending by age in Scotland, 2029-30**

**Other than for children under five, health spending increases with age**



Description of Figure 1: Line graph showing the profile of health spending costs by age group. There is relatively high health spending for babies and children under five, but this falls quickly after and grows only slightly along the age distribution. From 50 onwards, health spending increases by larger amounts for each age group.

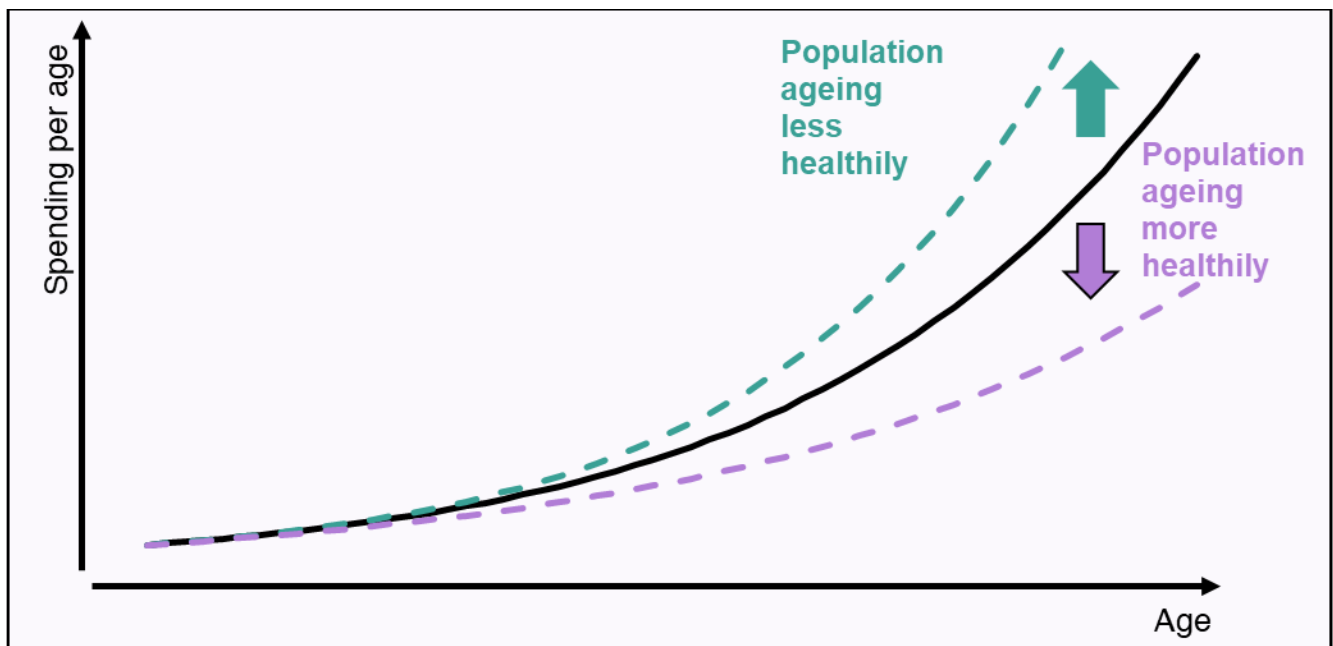
Source: Scottish Fiscal Commission, Public Health Scotland, NHS (2024) [Scottish Statement of Financial Entitlements 2024-25](#), OBR (2024) [Fiscal risks and sustainability – September 2024](#).

For this figure we have taken an average of spending between males and females.

- 9 We assume these factors apply equally to health spending in Scotland and England meaning they do not present a Scottish-specific fiscal sustainability risk in the way that Scottish demographic trends do. However, health spending rising with these factors still has implications for other areas of spending as well as for the size of the workforce required to meet higher healthcare demands. In addition, if the prevalence of long-term health conditions worsens in Scotland relative to England, for example, then the pressures on Scottish health spending may exceed the funding provided through the Block Grant.
- 10 Our projections are based on two assumptions about the health of the population. Firstly, long-term trends have shown improvements in life expectancy and our projections assume that these continue. However, in recent years we have not seen improvements in life expectancy and it may be that it is this trend which continues.
- 11 Secondly, our projections assume that improvements in life expectancy result in some improvements in the proportion of people's lives spent in good health, and therefore reduce the amount of spending on healthcare required by age, as Figure 2 illustrates.

**Figure 2: Illustrative effect of different population ageing on spending per age**

**Changes to health improvements of ageing can change the amount of spending needed per age**



Description of Figure 2: Illustrative line chart of health spending per age under different courses of population health. The chart shows that if the population ages less healthily this will lead to higher spending per age and if the population ages more healthily then this could reduce spending per age.

Source: Scottish Fiscal Commission.

- 12 Therefore, we implicitly assume there will be improvements in healthy life expectancy.<sup>7</sup> However, the relationship between life expectancy and healthy life expectancy is not fixed. Gains in healthy life expectancy depend on improvements in the determinants of health such as socio-economic factors and health behaviours. We do not undertake detailed analysis on these determinants. Rather, we illustrate how the public finances will evolve based on simplified examples of these relationships. We have produced scenarios to show how changes in the health of the population as it ages could affect the public finances.

## Population trends

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- 13 Our 2023 Fiscal Sustainability Report projected that the Scottish population would fall over the next fifty years. Since then, migration has been higher than expected, and is projected to continue at a higher level in the future. As a result, the Scottish population is now projected to continue to grow over the next twenty-five years, stabilising from 2050 onwards.
- 14 Within this growing population, some age groups are getting smaller while others are growing. The Scottish population is ageing, with the median age projected to rise from 43 in 2029-30 to 49 in 2074-75 in Scotland.
- 15 We project an increase in both the size of the older population and the share of the population at older ages. The number of people in the age groups over 65 increases over the next fifty years. The fastest growth happens over the next twenty-five years, with a 26 per cent increase projected for the number of people aged 75 to 84 between 2029-30 and 2049-50, and a 95 per cent increase projected over the same period for the number of people aged 85 and over.
- 16 At the same time, the population aged 16 to 64, the age group most likely to be working and receive lower levels of public spending, is projected to fall slightly. We also see a fall in the population aged under 16. These projections reflect trends seen in the past, previous low birth rates have contributed to a smaller population aged 16 to 64 now and will continue to do so in the future.
- 17 The size of the population over the next fifty years depends on trends in birth rates, mortality and migration. Population projections are based on assumptions about these trends. As deaths are projected to outnumber births over the next fifty years, population growth relies on assumptions on migration which can vary a lot between projections.
- 18 Despite this, the ageing of the population, and in particular the projected trends in the number of older people over the next twenty-five years, can be considered more certain. The size and age structure of the future population is mostly determined by the size and age structure of the current population, and these dynamics are more certain over the next twenty-five years than the next fifty years.

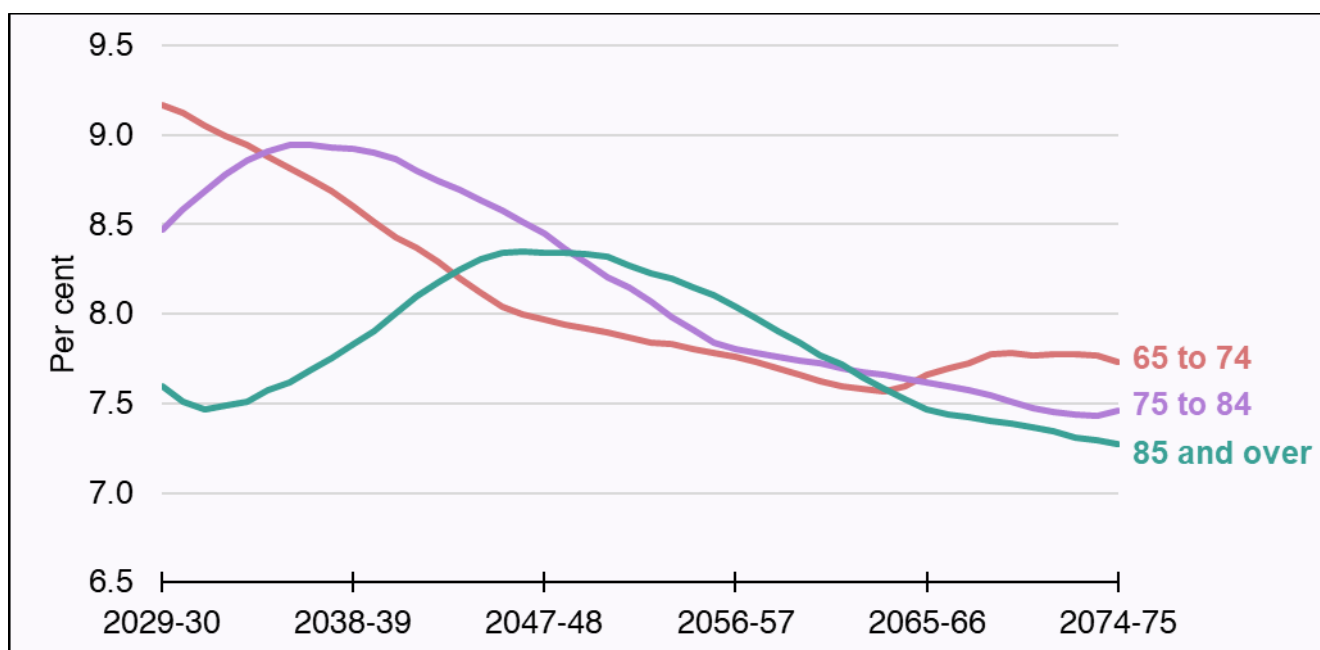
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<sup>7</sup> Healthy life expectancy measures the average number of years a person could expect to live in good health (defined as free from limiting illness or disability).

- 19 The size and structure of the Scottish population matters for the Scottish public finances, but equally important is the population in the rest of the UK. Over the next fifty years the Scottish share of the UK population is expected to fall. This is because, relative to Scotland, the rest of the UK is projected to have higher birth rates and higher levels of migration resulting in a faster growing population.
- 20 While Scotland's share of the total population falls, we will see the Scottish share of the UK population aged 75 to 84, and the share aged 85 and over, peak during the next twenty-five years. Figure 3 shows how the population aged 65 to 74 peaks at the start of the projection, 2029-30. As this group gets older the population aged 75 to 84 peaks as a share of the UK in the late 2030s, and the share of the population aged 85 and over peaks in the 2040s.
- 21 This has a direct impact on fiscal sustainability over the next twenty-five years. Scotland will account for a greater share of these populations associated with higher public spending. Funding received from the UK Government depends on the UK population, which has a smaller share in these age groups and therefore less age-related spending. Towards the end of the projection the population structures in Scotland and the rest of the UK become more similar which should ease some of the fiscal pressure.

**Figure 3: Scottish population by age group as a share of the UK's, 2029-30 to 2074-75**

**Share of 75 to 84 age group peaks in the 2030s, and the 85 and overs peak in the 2040s**



Description of Figure 3: Line chart showing Scotland's population relative to the UK for three age groups: aged 65 to 74, aged 75 to 84, and aged 85 and over. The Scottish share of the population aged 65 to 74 will decrease from 9.2 per cent at the beginning of the projection to around 7.7 per cent by 2074-75. As that group ages it causes peaks in the share of the population aged 75 to 84, and aged 85 and over, in the mid-2030s and 2040s, respectively. After 2050-51, all older age groups are a more similar share relative to the UK.

Source: ONS (2025) [National population projections: 2022-based](#).

# Annual Budget Gap

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- 22 In this report we show how spending and funding is projected to change over the next fifty years. We consider spending by both the Scottish Government and Scottish local authorities. We project health spending as outlined in [paragraphs 7 and 8](#), spending on social care, social security and education is projected with demographics as well as productivity and all other areas of spending are grown with Scottish gross domestic product (GDP). We project UK Government spending in the same way using UK GDP and apply the Barnett formula to this to project the Block Grant. We also assume the UK Government does not take action to address its own fiscal sustainability challenges. We grow income tax with demographics and productivity, and grow all other devolved taxes and local authority income with GDP. We combine these projections to measure the Scottish Government's fiscal sustainability using the annual budget gap.
- 23 The annual budget gap can be thought of as the Scottish specific fiscal sustainability challenge. It is the difference between funding and spending in each year, as a share of Scottish devolved public spending. When the annual budget gap is negative it measures how much in spending cuts or tax rises would be required each year to balance the Scottish Budget.
- 24 In our baseline scenario we project that, on average, Scottish devolved public spending would have to be reduced by 1.2 per cent each year compared to projected spending to balance the budget. This is equivalent to £1 billion in 2024-25 prices. The pressure is greater in the first decades with the annual budget gap averaging minus 1.5 per cent between 2030-31 and 2049-50 and minus 0.9 per cent between 2050-51 and 2074-75. This is because demographic pressures in Scotland are greater than in the rest of the UK over the next twenty-five years.

## Health scenarios

- 25 Several indicators point to a decline in Scottish population health. Following a long period of gradual improvement, life expectancy in Scotland stagnated around 2012-14.<sup>8</sup> In 2021-23 in Scotland, life expectancy was 76.8 years for males and 80.8 years for females, similar levels to those seen in 2011-13.<sup>9</sup> Life expectancy has been consistently higher in England relative to Scotland. Healthy life expectancy in Scotland has declined over the last decade. The stagnation in life expectancy is a common trend in the UK, and the fall in healthy life expectancy is Scotland-specific up until 2018-20. There has been a rise in the prevalence of mental illness captured across multiple indicators. In 2022, the Scottish Health Survey recorded the lowest scores of mental wellbeing since 2008. People with mental illnesses often also have physical health conditions, and typically lower life expectancies.
- 26 Scotland faces significant health inequalities, which are disparities based on shared characteristics like location or socio-economic position. These are wider in Scotland than in England. In 2018-20, there was a twelve-year difference in average life expectancy between the most and least deprived areas in Scotland, and the difference in healthy life

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<sup>8</sup> Life expectancy statistics are presented as three-year averages.

<sup>9</sup> ONS (2025) [National life tables: Scotland](#)

expectancy was twenty-five years.<sup>10,11</sup> The difference between most and least deprived areas was three years larger in Scotland than in England for life expectancy and six years larger for healthy life expectancy.<sup>12</sup>

- 27 To show how changes to population health in Scotland could affect fiscal sustainability we have created better and worse health scenarios. In the better health scenario we assume that there are greater improvements in life expectancy throughout the next fifty years so life expectancy in Scotland matches that of the rest of the UK by the end of the period. We assume the gains in life expectancy are spent in better health which lowers spending on health and social care by age for people aged 45 and over. We also assume there are improvements in labour market participation, and a smaller increase in the share of the population receiving disability payments compared with our baseline scenario.
- 28 In the worse health scenario we assume the opposite. The gap between Scottish and overall UK life expectancy increases, spending on the population's health does not improve in line with life expectancy, there are reductions in labour market participation, and an increasing share of the population receives disability payments. The worse health scenario could be considered more likely as it better reflects recent trends in life expectancy, healthy life expectancy and economic inactivity, but our baseline scenario projections reflect the longer-term trends preceding 2010.
- 29 Under a scenario of worse population health, we project the annual budget gap to reach minus 4.0 per cent by the end of the projection. In contrast the annual budget gap is improved by better population health, so much so that it turns to a positive 6.2 per cent. Scottish GDP is also higher in the better health scenario and lower in the worse health scenario.
- 30 These scenarios of better and worse health show the potential of a different trajectory for Scotland's population health to shift the course of the public finances. The ageing of the Scottish population over the next twenty-five years is largely inevitable, but the costs associated with that are not. With growth up to 2050 in the number of people aged 75 to 85, and 85 and over, there is potential to act now to improve the health of those cohorts as they age.
- 31 Our analysis highlights the demographic and health challenges facing the Scottish Budget. Improvements in public health which lead to lower requirements for healthcare spending as people age have the potential to address the Scottish-specific fiscal sustainability challenges from demographic change. We do not direct how the change in the population's health is achieved or include any investments required to achieve that in our spending projections. However, evaluation of preventative spend interventions and assessment of the evidence on how to improve population health can help direct effective change to improve population health and Scottish Government fiscal sustainability.

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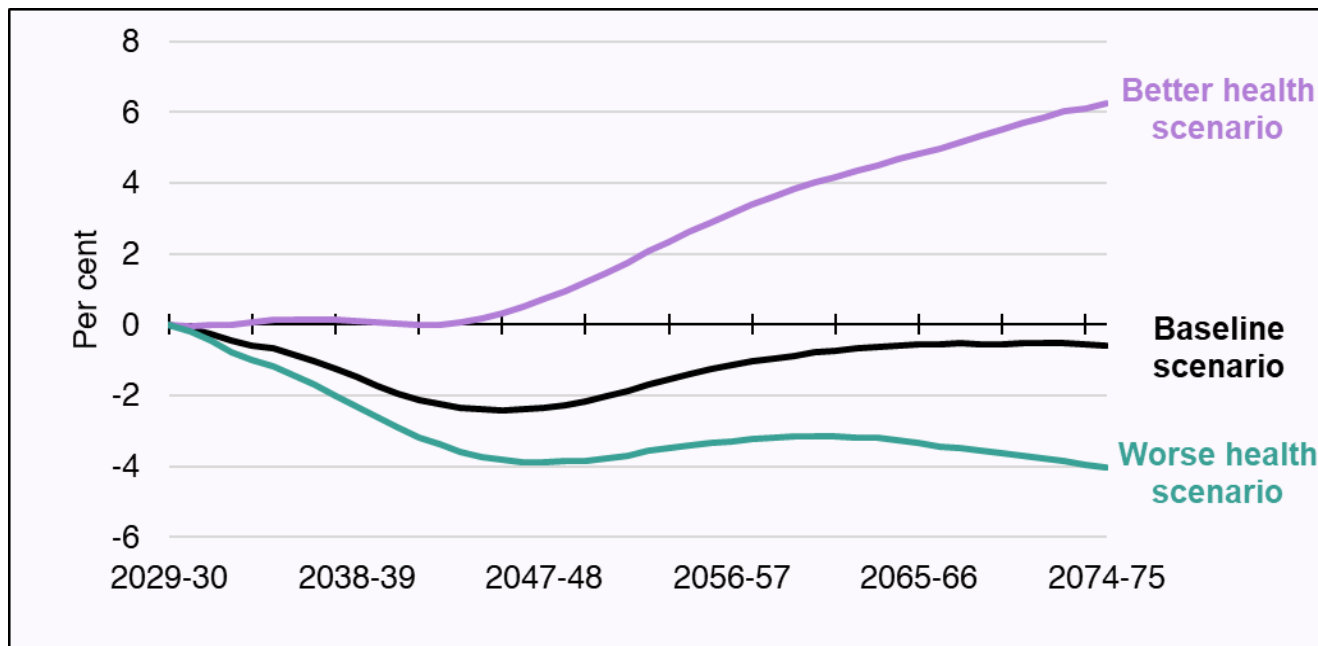
<sup>10</sup> National Records of Scotland (2022) [Healthy Life Expectancy in Scotland 2019-2021](#)

<sup>11</sup> Values are calculated as an average of male and female life expectancies.

<sup>12</sup> National Records of Scotland (2022) [Healthy Life Expectancy in Scotland 2019-2021](#), ONS (2022) [Health state life expectancies by national deprivation deciles, England: 2018 to 2020](#)

**Figure 4: Annual budget gap under baseline, better and worse health scenarios, 2029-30 to 2074-75**

**Better health could mitigate Scotland-specific fiscal pressures from demographic change**



Description of Figure 4: Line chart showing the annual budget gap under three scenarios: baseline, better, and worse health. In the better health scenario, the annual budget gap is around zero until the mid-2040s and then becomes increasingly positive. In the worse health scenario, it is more negative than in the baseline scenario. The shape of the three lines is roughly the same.

Source: Scottish Fiscal Commission.

## UK fiscal sustainability

- 32 The fiscal framework agreement between the Scottish and UK Governments means that fiscal sustainability in Scotland is a shared endeavour between the governments.
- 33 The Office for Budget Responsibility (OBR) produces reports on the UK Government’s fiscal sustainability. These have shown that the UK’s public finances are not on a sustainable trajectory. Our funding projections are based on the OBR’s baseline projection. If public services in Scotland are to continue to be delivered as they are today, and based on what the OBR considers to be an unsustainable UK trajectory, Scottish Government spending over the period 2030-31 to 2074-75 will exceed the estimated funding available by an average of 1.2 per cent each year. This can be thought of as the Scottish specific fiscal sustainability challenge.

- 34 In its October 2024 Fiscal risks and sustainability report, the OBR concludes that the UK Government deficit would need to be reduced in each decade so the debt level in the 2070s returns to the pre-pandemic level.<sup>13</sup> This could be achieved through reducing spending, increasing tax revenue, or a combination of both.
- 35 The fiscal framework means that, if future UK Governments take action to address their fiscal sustainability through reducing spending or raising taxes, there would be implications for Scottish Government fiscal sustainability.
- 36 Based on the OBR's suggested path for reducing the projected UK Government deficit, we have modelled a scenario where the fiscal consolidation is applied evenly across all areas of UK Government spending and tax, both reserved and devolved. This would lead to a reduction in funding for the Scottish Budget through a reduction in the Block Grant and higher tax BGAs. The result is a considerably higher annual budget gap, with a yearly average over the period 2030-31 to 2074-75 of 11.1 per cent of spending. This would mean the Scottish Government needed to reduce spending or increase devolved tax revenues each year by an average of £14 billion in 2024-25 prices. The annual budget gap resulting from a UK fiscal consolidation is much larger than the changes in the annual budget gap in the better and worse health scenarios. Although better population health would improve the fiscal position, the scale of the UK fiscal challenges mean improvements in the populations health would not be enough by themselves to solve the fiscal sustainability challenges.

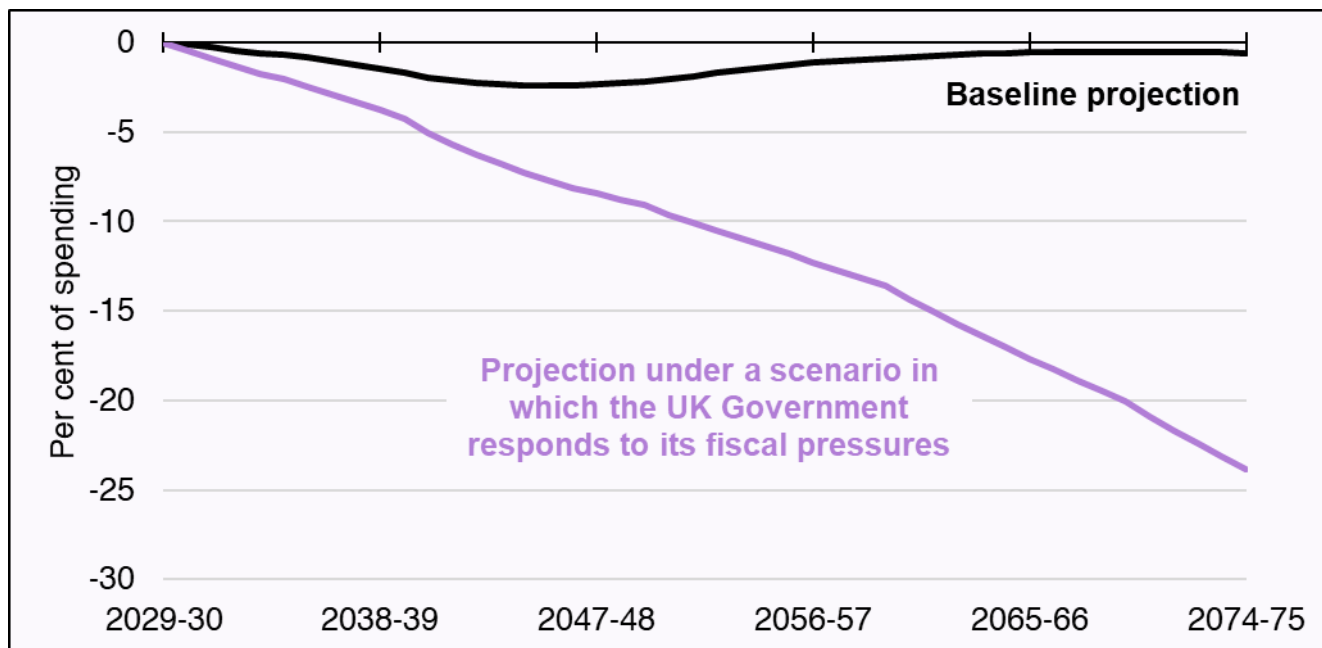
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<sup>13</sup> The OBR state that the UK Government deficit needs to be reduced by 1.5 per cent of GDP on average in each decade to reach a debt-to-GDP ratio of 75 per cent by 2073-74. This is broadly in line with the level in the 2010s before COVID-19 and energy shocks increased it in the 2020s.



**Figure 5: Scottish Government’s annual budget gap under UK fiscal consolidation, 2029-30 to 2074-75**

**When accounting for UK Government fiscal consolidation, the gap grows in all years**



Description of Figure 5: Line chart showing the baseline annual budget gap projection and the projection under a scenario in which the UK Government responds to fiscal pressures. The gap when the UK Government responds is wider in all years of the projection, and grows in every year.

Source: Scottish Fiscal Commission.

- 37 Our spending projections are based on current policies and do not reflect some of the additional known challenges which the Scottish Government will face. Our March 2024 report on climate change highlighted how actions to mitigate climate change and reach net zero require substantial public investment which is not captured in our projections of Scottish Government spending.<sup>14</sup> In addition, some of the costs of adapting to climate change and reducing the damage from climate change will fall on the Scottish and UK Governments.
- 38 The analysis that we present in this report highlights the long-term fiscal challenges facing the Scottish Government. The outlook for funding, spending and fiscal sustainability presented here is not inevitable. However, it indicates a need to undertake planning to address the risks and challenges. The outlook would be more challenging if spending required for climate change is included.

<sup>14</sup> Scottish Fiscal Commission (2024) [Fiscal Sustainability Perspectives: Climate Change](#)

# Additional Information

## Abbreviations

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ADP	Adult Disability Payment
APS	Annual Population Survey
BGA	Block Grant Adjustment
CDP	Child Disability Payment
COSLA	Convention of Scottish Local Authorities
COVID-19	Coronavirus-19
DWP	Department for Work and Pensions
EFO	Economic and fiscal outlook
FSR	Fiscal Sustainability Report
GDP	Gross Domestic Product
HCHS	Hospital and Community Health Services
LA	Local Authority
MLC	Multiple Life Circumstances
NHS	National Health Service
NRAC	National Resource Allocation Formula
OBR	Office for Budget Responsibility
OECD	Organisation for Economic Co-operation and Development
ONS	Office for National Statistics
PADP	Pension Aged Disability Payment
PHS	Public Health Scotland
PIP	Personal Independence Payment
SEFF	Scotland's Economic and Fiscal Forecasts
SFC	Scottish Fiscal Commission
SPA	State Pension Age

A full glossary of terms is available on our website: [Glossary | Scottish Fiscal Commission.](#)

# Professional standards

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The Commission is committed to fulfilling our role as an Independent Fiscal Institution, in line with the principles set out by the Organisation for Economic Cooperation and Development (OECD).<sup>15</sup>

The Commission also seeks to adhere to the highest possible standards for analysis. While we do not produce official statistics, we voluntarily comply as far as possible with the UK Statistics Authority's Code of Practice for Statistics. Further details and our statement of voluntary compliance can be found on our website.<sup>16</sup>

## Correspondence and enquiries

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We welcome comments from users about the content and format of our publications. If you have any feedback or general enquiries about this publication or the commission, please contact [info@FiscalCommission.scot](mailto:info@FiscalCommission.scot). Press enquiries should be sent to [press@FiscalCommission.scot](mailto:press@FiscalCommission.scot).

All charts and tables in this publication have also been made available in spreadsheet form on our website. For technical enquiries about the analysis and data presented in this paper please contact the responsible analyst:

Economy	Silvia Palombi	<a href="mailto:Silvia.Palombi@FiscalCommission.scot">Silvia.Palombi@FiscalCommission.scot</a>
Public funding	Caroline Carney	<a href="mailto:Caroline.Carney@FiscalCommission.scot">Caroline.Carney@FiscalCommission.scot</a>
Tax	Will Jones	<a href="mailto:Will.Jones@FiscalCommission.scot">Will.Jones@FiscalCommission.scot</a>
Social security	Francisco Forner	<a href="mailto:Francisco.Forner@FiscalCommission.scot">Francisco.Forner@FiscalCommission.scot</a>

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<sup>15</sup> OECD (2014) [Recommendation on Principles for Independent Fiscal Institutions](#)

<sup>16</sup> Scottish Fiscal Commission (2022) [Statement of Voluntary Compliance with the Code of Practice for Statistics and Error Policy](#)

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