

Aberdeenshire Council

Integrated Impact Assessment

Budget Saving 2026/27 - Capital From Current Revenue (CFCR)

Assessment ID	IIA-003476
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1. Overview

This document has been generated from information entered into the Integrated Impact Assessment system.

CFCR was original £5m in 2025/26 and that was due to reduce to £2.5m in 2026/27. Propose to reduce the move by £1 million, so CFCR in 2026/27 would drop to £3.5m. This is an accounting process that allows expenditure originally allocated to Road Maintenance via the Revenue Budget to be capitalised during the year. This reduces the revenue budget and adds a compensating amount to the Capital Plan, adding pressure to the Plan

During screening 2 of 12 questions indicated that detailed assessments were required, the screening questions and their answers are listed in the next section. This led to 1 out of 5 detailed impact assessments being completed. The assessments required are:

- Equalities and Fairer Scotland Duty

In total there are 0 positive impacts as part of this activity. There are 0 negative impacts, all impacts have been mitigated.

A detailed action plan with 0 points has been provided.

This assessment has been approved by alan.wood@aberdeenshire.gov.uk.

The remainder of this document sets out the details of all completed impact assessments.

2. Screening

Could your activity / proposal / policy cause an impact in one (or more) of the identified town centres?	No
Would this activity / proposal / policy have consequences for the health and wellbeing of the population in the affected communities?	No
Does the activity / proposal / policy have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and / or the procurement, use or disposal of physical resources?	No
Does the activity / proposal / policy have the potential to affect the resilience to extreme weather events and / or a changing climate of Aberdeenshire Council or community?	No
Does the activity / proposal / policy have the potential to affect the environment, wildlife or biodiversity?	No
Does the activity / proposal / policy have an impact on people and / or groups with protected characteristics?	No
Is this activity / proposal / policy of strategic importance for the council?	Yes
Does this activity / proposal / policy impact on inequality of outcome?	No
Does this activity / proposal / policy have an impact on children / young people's rights?	No
Does this activity / proposal / policy have an impact on children / young people's wellbeing?	No
Does the activity / proposal / policy relate to budget proposals?	Yes
Does this activity / proposal / policy impact on consumers of Council services?	No

3. Impact Assessments

Children's Rights and Wellbeing	Not Required
Climate Change and Sustainability	Not Required
Equalities and Fairer Scotland Duty	No Negative Impacts Identified
Health Inequalities	Not Required
Town Centre's First	Not Required

4. Equalities and Fairer Scotland Duty Impact Assessment

4.1. Protected Groups

Indicator	Positive	Neutral	Negative	Unknown
Age (Younger)		Yes		
Age (Older)		Yes		
Disability		Yes		
Race		Yes		
Religion or Belief		Yes		
Sex		Yes		
Pregnancy and Maternity		Yes		
Sexual Orientation		Yes		
Gender Reassignment		Yes		
Marriage or Civil Partnership		Yes		

4.2. Socio-economic Groups

Indicator	Positive	Neutral	Negative	Unknown
Low income		Yes		
Low wealth		Yes		
Material deprivation		Yes		
Area deprivation		Yes		
Socioeconomic background		Yes		

4.3. Evidence

Type	Source	It says?	It Means?
Internal Data	Review of Maintenance Plans	The quantum of CFCR does not impact on the volume of road maintenance carried out	No impact on road users

4.4. Engagement with affected groups

N/A

4.5. Ensuring engagement with protected groups

N/A

4.6. Evidence of engagement

N/A

4.7. Overall Outcome

No Negative Impacts Identified.

This is an accounting process that does not impact on the delivery of road maintenance activity

4.8. Improving Relations

This is an accounting process that does not impact on the delivery of road maintenance activity

4.9. Opportunities of Equality

This is an accounting process that does not impact on the delivery of road maintenance activity