

Scottish Budget 2024 Highlights



On **Wednesday 4 December** Finance Secretary Shona Robison announced her plans to the Scottish Parliament.

The 2025-26 Budget will deliver progress for the people of Scotland, with a record increase in frontline NHS spending, and plans to lift 15,000 children out of poverty by mitigating the UK Government's two-child limit from 2026.

Setting out the Budget to Parliament, Finance Secretary Shona Robison said the government had listened and would now act on the priorities of people, businesses and organisations across the country – delivering progress for Scotland, by Scotland.

The 2025-26 Budget includes:

- A record £2bn increase in frontline NHS spending taking overall health and social care investment to £21bn to reduce NHS waiting lists, making it easier for people to see their GP, and progress the Belford Hospital, Monklands Hospital and Edinburgh Eye Pavilion projects.
- Funding for universal winter heating payments and investment to allow the mitigation of the two-child cap from 2026.
- Tax choices that freeze income tax rates, increase the Basic and Intermediate rate thresholds to put more money in the pockets of low and middle-income earners, and provide business rates relief for pubs and restaurants.
- A record £15bn for local government to support the services communities rely on and £768m to provide 8,000 more affordable homes.
- £4.9bn of action on the climate and nature crises to lower emissions and energy bills, protect the environment, and create new jobs and opportunities.
- A real-terms uplift of 3% for spending on education and skills to maintain teacher levels and invest in school infrastructure, as well as new funding to put more breakfast clubs in primary schools.
- £6.9bn total investment in social security, including the Scottish Child Payment.

- Almost £4.2bn across the justice system in 2025-26, including £1.62bn for policing to support capacity and capability, £881.1m for prisons, including £347m for the prison estate to deliver HMP Glasgow and HMP Highland, and £159m for community justice services to support the wider use of community interventions.
- Over £2.6bn towards public transport to support bus, rail and ferry services and increases the dedicated funding available to the four councils operating their own ferry services to £50.3m.
- Over £660m for rural communities to support the crucial contribution of Scotland's farmers, crofters and the wider rural economy.
- Almost £90m to protect, maintain and increase our woodlands and peatlands, to restore more than 15,000 hectares of degraded peatland and ensure the creation of more than 11,000 hectares of woodland across Scotland.
- A £34m uplift for culture in 2025-26, building on the £15.8m increase in the last Budget to take the total incremental increase in culture funding to almost £50m – the halfway point in their commitment to increase funding to culture and the arts by £100m more annually by 2028-29.
- £6m for the National Islands Plan to deliver infrastructure projects designed in partnership with islanders to support successful and resilient island communities.
- Protection for free tuition and a 3.5% increase in total investment in Higher Education, compared to a 3.08% increase in university funding in England.