

Cabinet Secretary for Finance and Local Government  
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit  
airson Ionmhas

Shona Robison MSP  
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Kenneth Gibson MSP  
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Edinburgh  
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By email: [FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)

2 September 2024

Dear Kenneth

Thank you for inviting me to the Committee's working lunch in Dundee on the 29<sup>th</sup> of August. It was helpful to speak with members about the steps being taken by the Scottish Government to address the financial challenges that we face, and to understand in more detail the areas of particular interest to the Committee.

I recognise the Committee's concerns about the UK Government's decision on the Winter Fuel Payment, and that despite all efforts by Scottish Ministers to review our financial position, we have been left with no choice but to follow the UK Government and restrict payments to older people who receive relevant eligible benefits. The Scottish Government is currently in discussion with the Department of Work and Pensions, which has committed to make payments this winter to eligible pensioners in Scotland on terms equivalent to Winter Fuel Payments in England and Wales and we will work closely with citizens to maximise take-up of this payment.

The impact of the funding change will be applied to the Scottish Budget via a budget reconciliation. As the UK Government's policy change occurred after the Scottish Budget had been introduced, the Scottish Fiscal Framework allows the Scottish Government the option to defer the application of the reconciliation to a future year. My officials are working through the detail of arrangements with HMT counterparts, and I will be happy to provide a further update on this in due course. To note, this is unlikely to be resolved in time to be fully reflected in the Autumn Budget Revision. I would emphasise though that any deferral would not enable payments to proceed this year given the current fiscal context and would increase budget pressure for the Scottish Government in future years.

We discussed at the working lunch the potential timing of publication of the 2025-26 Scottish Budget, recognising the need to ensure sufficient time for budget development for the Scottish Government and the Scottish Fiscal Commission, and also ensuring sufficient time

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for parliamentary scrutiny. Taking these considerations into account, and in view of the UK Autumn Statement that is scheduled for the 30<sup>th</sup> of October, I propose that we consider the 4<sup>th</sup> of December as the date to publish the 2025-26 Scottish Budget. I welcome the Committee's views on the publication date.

I also noted my intention to resume the regular Medium Term Financial Strategy (MTFS) schedule for the 2026-27 Scottish Budget, and will give a further update on timing of the 2025 MTFS once the UK Government announces when it will publish its multi-year Spending Review. In the interim I would welcome the Committee's views on medium-term information that is of particular interest to members and that could be addressed in an alternative way.

I have copied this letter to the Scottish Fiscal Commission for their information.

Your Sincerely,

**SHONA ROBISON**

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