

From COSLA Chief Executive, Sally Loudon



24 February 2023

Natalie Don MSP
Convener
Social Justice and Social Security Committee

By email: SJSS.committee@parliament.scot

Dear Ms. Don,

Thank you for your letter regarding COSLA's response to the Social Justice and Social Security Committee's report "Robbing Peter to Pay Paul: Low income and the debt trap". I trust you will find the below information useful in response to your enquiries.

Council Tax

We are aware that the Improvement Service, in conjunction with others including the Institute of Revenues, Rating, and Valuation (IRRV) Scotland, Stepchange Scotland, and Citizens Advice Scotland, have taken the leading role in promoting the "Collaborative Council Tax Collection Guide". We understand that this includes taking steps to raise awareness of the guide among Council Leaders and relevant local authority officers, and that the Improvement Service and partners are considering future work in this area. COSLA works closely with the Improvement Service and is happy to supplement this activity where appropriate. We appreciate that councils may find this resource useful as they determine their local approaches to council tax collection, in line with the needs of their communities, and will explore signposting this guidance through our weekly Elected Members' Briefing.

Free School Meals (School Meal Debt)

Over recent months, COSLA, in partnership with a range of Local Government professional associations – Association of Directors of Education in Scotland (ADES), ADES Resources Network, Directors of Finance, Association of Service Solutions in Scotland Facilities Management (ASSIST FM), and the IRRV – have developed a set of good practice principles for the management of school meal debt. These principles were agreed by COSLA's Children

and Young People Board at their meeting on 3rd February 2023, and can be accessed [here](#). Aberlour children's charity, with whom COSLA has worked closely, have welcomed the principles – a press release which includes their statement can be viewed [here](#).

The good practice principles cover a range of areas, including: prioritising the needs, rights, and welfare of children, young people and families; taking compassionate, proportionate and non-stigmatising approaches; clear and accessible processes; co-ordination across departments; clear and effective communication mechanisms; maximising take-up of free school meals and other support available for eligible families; signposting to wider sources of support, including financial advice/support; and the possible use of existing mechanisms, such as Pupil Equity Funding. The document also encourages councils to consider their use of the power to grant discretionary free school meals, providing a list of examples of possible circumstances where this could be applied, as a reference point for local authorities to draw upon as they consider their approach to this mechanism.

The intention is that these principles will promote good practice in the management of school meal debt, whilst retaining a level of flexibility to enable local authorities to design and implement approaches which align with the unique needs and circumstances of their communities. It is hoped that this resource will be useful in supporting the review and development of local authority school meal debt policy and practice, as well as supporting effective implementation on an ongoing basis. The intended audience for the principles is local authority staff across a range of departments (including, for example, education, catering, finance and revenues and benefits) as well as Head Teachers, class teachers and other school staff.

COSLA has not collected up to date information from our members on how many authorities have chosen to write-off existing school meal debt, although we are aware that a number of councils have taken that decision. As is reflected in the agreed good practice principles, it is our position that decisions on clearing school meal debt across an authority should remain at the discretion of each local authority based on the needs of communities and services as determined locally.

I hope that this is useful in clarifying COSLA's position. If we can be of further assistance, please do not hesitate to let myself or my officers know.

Yours sincerely,

Sally Loudon
Chief Executive