

The State and Future of Social Work and Social Care Funding in Scotland

A Comprehensive Analysis Framed by Lived Experience

January 2026

Note – This report is being published without a set of recommendations, intended to promote discussion, which are still to be approved by Social Work Scotland’s Board of Directors.

EXECUTIVE SUMMARY

This report is published alongside two complementary research studies: one capturing the lived experience of people who draw on social work and social care support, and another exploring the experiences of social workers operating within the current system. Its purpose is to connect these perspectives - to show how funding decisions, governance arrangements, and policy choices shape both what people experience and what practitioners are asked to do. By bringing lived experience, workforce reality, and financial analysis into the same frame, this paper aims to support informed, constructive discussion about how Scotland can build a more sustainable, rights-based, and trusted system of care and support. It is intended as a contribution to collective problem-solving, not an attribution of blame to individuals or organisations working within significant structural constraints.

The future of Scotland’s social work and social care sector cannot be understood without centering the lived experiences of those who rely on support and those who deliver it. The voices of supported people and frontline workers reveal the real-world impact of policy, funding, and system design, highlighting both the sector’s strengths and its most urgent challenges. Their testimonies underscore that social care is not merely a budget line, but a lifeline that shapes dignity and opportunity, and promotes independent living.

Scotland’s sector faces a convergence of escalating demand, workforce instability, and persistent financial constraints. These challenges threaten the delivery of statutory duties under the Social Care (Self-Directed Support) (Scotland) Act 2013, and the Care Reform Act 2025. Despite these pressures, robust evidence demonstrates that every £1 invested in adult social care generates £1.98 in societal benefits (SSSC/Skills for Care and Development Alliance, 2024), making social care not just a cost but a vital investment in Scotland’s

wellbeing and economic resilience. However, the sector's sustainability is undermined by the systemic underinvestment in prevention and early intervention delivered by social work and social care services, and a lack of financial transparency with respect to funding for "health and social care." Progressive tax policy has provided essential revenue, but further reform is needed to ensure equitable, sustainable, and high-quality care for all.

At the heart of Scotland's social care crisis is a widening structural gap between rising need and increasingly constrained resources. Demand for support is growing in scale, complexity, and urgency, driven by demographic change, inequality, and unmet need. At the same time, funding remains short-term, fragmented, and insufficient to meet statutory duties. Without decisive action, this gap will continue to widen, shifting risk onto disabled people, unpaid carers, and frontline workers and fundamentally undermining the sustainability and credibility of Scotland's social care system.

This paper is the beginning, we hope, of a discussion about that reform, and the fundamental questions Scotland needs to ask itself about how we hope support and care would feel - for ourselves, our families, friends, and neighbours. Only when we have the answers to these questions can we work constructively to build foundations for a different experience for people working in and experiencing care and support.

1. LIVED EXPERIENCE—THE HUMAN IMPACT OF FUNDING DECISIONS

The realities of social care funding in Scotland are most powerfully understood through the experiences of those directly affected. Testimonies from disabled people, unpaid carers, and social workers reveal the profound consequences of reductions to SDS Option 1 (direct payments) and wider social care budgets. These perspectives highlight not only the practical effects of funding decisions, but also the erosion of trust, dignity, and wellbeing at the heart of Scotland's social care system.

1.1 Loss of Choice, Control, and Flexibility

Both disabled people and social workers describe how reductions to SDS Option 1 personal budgets have undermined the founding principles of choice and control. Disabled people report being unable to use their budgets flexibly or creatively, often forced to accept arrangements that do not meet their needs or aspirations. Social workers, meanwhile, feel constrained by increasingly rigid eligibility criteria and financial pressures, unable to deliver the person-centred, empowering support that the legislation intended.

1.2 Erosion of Trust and Relationships

There is a shared sense of broken trust. Disabled people and carers often feel adversarial towards professionals, excluded from decisions, and sometimes forced to justify their worthiness for support. Social workers, in turn, report being “the face of the cuts,” caught between organisational demands and their professional values. In their own way, both groups experience frustration, moral injury, and emotional harm.

“It’s our lives literally in the hands of other people... and it’s in other people’s hands that don’t know me.”

- Disabled person testimony

“I feel torn, trying to promote autonomy while enforcing financial restrictions. It goes against all my personal and social work values.”

- Social worker testimony

1.3 Transparency, Communication, and Accountability

Both perspectives highlight a lack of transparency in decision-making and communication. Disabled people are often not informed about changes or the rationale for reductions to SDS personal budgets, while social workers feel distanced from decision-making and unsupported. This lack of clarity fuels anxiety, complaints, and a breakdown in collaborative relationships.

“We were told verbally that our budget was being cut, with no written confirmation or explanation.”

- Carer testimony

“There has been no transparency or collaboration, meaning people are in distress and shock.”

- Social worker testimony

1.4 Systemic Pressures and Whole-System Impact

The testimonies make clear that reductions to direct payments are not isolated events, but part of wider systemic pressures, financial austerity, workforce shortages, and the erosion of community support. Reductions in one area create ripple effects, increasing pressure on unpaid carers, third sector organisations (independent support, brokerage, and advocacy), and the NHS. Both disabled people and social workers recognise the unsustainability of this approach.

“Taking local authority support away places responsibility on families who are already burnt out and in distress. People’s wellbeing has significantly declined as they have been abandoned and given excuses.”

- Carer testimony

“We are just taking stuff away and referring to community assets which are also under-funded.”

- Social worker testimony

1.5 Human Rights, Inequality, and Emotional Harm

Both groups frame the issue as being fundamentally about human rights, dignity, and equality. Disabled people emphasise breaches of statutory duties and policy promises; social workers express concern about being unable to uphold their professional values and legal responsibilities. The emotional toll, hopelessness, isolation, moral injury, and even suicidal ideation, is profound and often unacknowledged in policy discussions.

“The lack of support has already taken a visible toll on his behaviour and wellbeing, and this cut will only make matters worse... I need to beg for support, but the fact remains that he deserves a full and enriched life.”

- Carer testimony

“Budget reductions have at times compromised my ability to fully uphold these principles. For example, I may be unable to offer individuals the full range of support options due to limited funding.”

- Social worker testimony

1.6 Tensions and Contradictions

While there is much common ground, the testimonies also reveal points of tension and contradiction:

- **Reviews and Budget Management:** Social workers often see reviews as necessary for responsible resource management, but disabled people and carers experience them as mechanisms for unjust cuts, with little opportunity for meaningful dialogue or challenge.
- **Eligibility Criteria:** Professionals describe eligibility criteria as unchanged but more strictly enforced; those affected experience them as arbitrary, inconsistent, and sometimes discriminatory.
- **Responsibility and Blame:** Social workers feel powerless, forced to deliver bad news while decisions are made elsewhere; disabled people and carers often perceive social workers as adversaries or gatekeepers.
- **Emotional and Legal Risks:** The emotional and legal risks faced by disabled people and carers, such as PA redundancies, changing policies, and the threat of losing all support, are often invisible in organisational narratives.

1.7 Linking Lived Experience to Policy and Financial Analysis

These testimonies are not anecdotal outliers; they are the lived reality for thousands across Scotland. They provide essential context for understanding the urgency of reform, the risks of inaction, and the need for a

funding model that places rights, dignity, and lived experience at its core. The following sections analyse the legislative, financial, and workforce context in which these experiences unfold.

2. LEGISLATIVE AND POLICY CONTEXT

2.1 Statutory Duties and Key Legislation

The Social Care (Self-Directed Support) (Scotland) Act 2013 enshrines the right of individuals to choice and control over their care, requiring local authorities to offer a range of options for how support is delivered. Its ambitions, however, are fundamentally contingent on adequate and sustainable funding. Without this, the promise of personalisation and empowerment risks becoming hollow (Scottish Government, 2021).

The Public Bodies (Joint Working) (Scotland) Act 2014 established Integration Joint Boards (IJBs) to bring together NHS and local authority resources for community health and social care. While the integration model was intended to break down silos and improve outcomes, it has struggled with financial transparency and accountability. NHS budgets are often prioritised over social care, leading to systemic underinvestment in community-based support and prevention (Audit Scotland, 2022).

The Independent Review of Adult Social Care (IRASC, 2021) found the current system to be overly complex, underfunded, and inconsistent in delivering rights and outcomes. It recommended shifting legal accountability for adult social care from local authorities to Scottish Ministers, to be delivered via a proposed National Care Service (NCS). The review called for a human rights-based approach, parity of esteem with the NHS, and a focus on prevention, early intervention, and co-production with people who use services and the workforce.

The Review provided a powerful and necessary statement of intent for the future of adult social care in Scotland. However, its ambitions have not yet been fully realised. While the review rightly centred rights, lived experience, and system reform, it gave less attention to the operational realities of delivering adult social care within existing workforce and financial constraints. In particular, the role of social workers in assessment, eligibility decisions, and the ethical management of limited resources, alongside the funding of care provision itself, was not examined in depth. This has left a significant implementation gap, in which responsibility for delivering reform has outpaced the resources, infrastructure, and support required to do so sustainably.

2.1.1 The role and importance of social work leadership and management

Social work managers occupy a critical position between frontline practitioners, organisational leadership, and the people accessing services. Their influence is central to ensuring transparency, safeguarding staff wellbeing, and overseeing assessments so that they remain needs-led rather than resource-driven. In the current climate of financial constraint and rising demand, managers must act as both advocates and enablers of ethical, rights-based practice.

Supporting and empowering staff is a priority, and many managers are mitigating the moral injury experienced by practitioners by embedding high-quality, consistent supervision as a core function of leadership. Supervision should be a structured space for practitioners to work through ethical tensions and the emotional impact of budget restrictions. Alongside this, good practice should create reflective spaces where staff can explore dilemmas, reaffirm professional values, and address the guilt and stress associated with constrained practice.

For people who rely on social work and social care, social work managers play a vital role in ensuring fairness, clarity, and the protection of human rights. This involves establishing transparent guidance on eligibility criteria and decision-making processes so that individuals understand the rationale behind their support packages. Open and honest communication reduces the shock and distress often associated with sudden changes. Managers should be supported to ensure timely reviews of care arrangements, preventing situations where families rely on outdated packages for years before facing abrupt reductions. Above all, assessments must remain needs-led, not budget-led, with managers reinforcing the principle that the individual is at the centre of decision-making.

At an organisational and strategic level, managers must be empowered to advocate for systemic change that moves beyond short-term fixes. This includes championing investment in prevention and early intervention, which delivers long-term savings and better outcomes compared to reactive, crisis-driven responses.

Finally, ethical budgeting must become a guiding principle, with resource decisions assessed for their impact on rights and dignity rather than solely on cost-saving potential. By adopting these approaches, social work managers can strengthen workforce resilience, uphold professional values, and ensure that Scotland's social care system remains rooted in fairness and human rights.

2.2 Current Funding Landscape

Scotland's social care sector has been significantly affected by a combination of external economic shocks, including COVID-19 pandemic, Ukraine crisis, and ongoing global inflation. These factors have resulted in a real-terms reduction in the country's block grant, falling by 4.8% based on the GDP deflator or 10.8% according to the Consumer Price Index between 2021-22 and 2023-24. The cost-of-living crisis has further intensified demand for social care services while deepening existing inequalities. In this challenging context, IJBs are facing substantial projected funding deficits, £357 million in 2023/24, rising to £457 million in 2024/25, leaving them increasingly dependent on one-off savings and reserves to balance their budgets (Audit Scotland, 2025).

3. FINANCIAL SUSTAINABILITY CHALLENGES

3.1 Escalating Costs and Financial Instability

The cost of homecare in Scotland has increased by 19% between 2016/17 and 2022/23, while NHS staff costs have grown by 18.4% over the past five years (Audit Scotland, 2025). These increases are driven by inflation, rising demand, and the need to offer competitive pay to retain staff. Capital budgets remain under significant pressure, with global commodity inflation, most notably around 17% in the construction sector, restricting opportunities for investment in infrastructure and essential equipment. National Insurance increases have further inflated the costs of employment across health and social care, adding to the sector's overall financial strain.

Public services face pressures from rising interest rates and costs of operation. Integration Joint Boards (IJBs) for community health and social care services face continuing pressures around pay costs, treatment and medication costs, and rising demand, leading to increasingly precarious finances. In 2023/24, IJBs faced a projected funding gap of £357 million, expected to increase to £457 million in 2024/25. This forces reliance on one-off savings and the running down of reserves, which makes it harder to meet future budget gaps or unexpected costs (Audit Scotland, 2022).

3.2 Workforce Instability

Scotland's social care workforce is the largest in the country, comprising over 208,000 individuals (SSSC, 2024). Despite its size, the sector is beset by significant recruitment and retention challenges. High rates of early leavers, low morale, and inconsistent professional development opportunities are undermining the continuity and quality of service delivery. Turnover remains a persistent issue within the sector, exacerbated by stress and insufficient pay, which collectively contribute to diminished capacity and eroded morale. Vacancy rates also remain a significant challenge. Scottish Social Services Council (SSSC) data showed that 9.3% of practising social worker posts in Scottish local authorities were vacant in June 2024, highlighting ongoing workforce pressures across statutory social work services.

Skills Development Scotland's 2024 Sectoral Skills Assessment (Skills Development Scotland, 2024) highlights additional concerns regarding the ageing workforce, with 40% of employees aged 50 or over. This ageing demographic is compounded by ongoing difficulties in attracting younger individuals and men to work within social care. Both Audit Scotland's 2025 workforce thematic report and Social Work Scotland's 2024 survey underscore the urgent need for a cohesive national workforce strategy. Improvements in pay and

conditions, alongside enhanced professional development and clear pathways for career progression, are identified as key priorities to stabilise and strengthen the social care workforce.

3.3 Chronic Funding Gaps and Reliance on Temporary Measures

The scale of financial sustainability issues is widespread, with 80% of Integration Joint Boards (IJBs) currently facing significant risks to their financial sustainability. According to Audit Scotland (2022) and the Accounts Commission (2024), local social care services continue to experience significant financial pressures, raising concerns about whether current funding levels are sufficient to address the scale of demand and system challenges. This ongoing shortfall reinforces the need for a comprehensive and sustainable funding solution to safeguard the future of social care provision across Scotland.

3.4 Increasing Demand and Unmet Need

Scotland faces a rapidly ageing population, with the proportion of individuals aged 75 and over expected to increase significantly by 2045 (IRASC, 2021; Future Trends for Scotland, 2024–25). This demographic shift is set to place mounting pressure on health and social care services, as the needs of older adults escalate in both complexity and volume. Audit Scotland has highlighted significant waiting times for social care assessment and support, raising concerns about unmet need and equitable access to services (Audit Scotland, 2022). Delays in assessment can lead to unmet needs, increased strain on families, and a greater likelihood of individuals experiencing deteriorating health or requiring emergency interventions.

Analysis from the Scottish Fiscal Commission's 2025 Fiscal Sustainability Report and projections by Fraser of Allander (2022) indicate that the demand for adult social care is set to outstrip available funding unless substantial reforms are implemented or new investment is secured. Without decisive action, the gap between rising need and constrained resources will continue to widen, threatening the sustainability and effectiveness of Scotland's social care system.

3.5 Underfunded Preventative Measures

Despite policy ambitions to shift resources upstream, investment remains focused on reactive services. Early intervention and community supports are under-resourced, limiting the system's ability to prevent acute crises (IRASC, 2021; Audit Scotland, 2022; Health and Social Care Alliance Scotland, 2022). The Joseph Rowntree Foundation's "Poverty in Scotland 2024" report links underfunding of social care to increased poverty and reduced access to care for low-income households. Challenges in delivering social care, due to funding, coupled with the economic precarity and instability facing many communities in Scotland, increases

vulnerability to crisis considerably, underscoring the necessity for long-term, equitable investment in preventative and community-based support.

4. SOCIOECONOMIC VALUE OF SOCIAL CARE

The Skills for Care and Development Alliance commissioned Alma Economics to assess the socioeconomic value of adult social care in the UK and individual nations, including Scotland. The research found that every £1 invested in adult social care generates £1.98 in socioeconomic benefits, including improved wellbeing, reduced hospital admissions, and enhanced societal resilience (SSSC/Skills for Care and Development Alliance, 2024). The sector supports 114,300 WTE jobs and generates £5.2 billion in macroeconomic value (direct, indirect, and induced). The operation of the myriad of services, professionals, employers and public sector duties that make up the adult social care sector created more than £16.9 billion in net benefits in 2023. The benefit–cost ratio (BCR) of 1.98 demonstrates that social care is a sound investment, not a burden. The analysis estimated the total socioeconomic benefits and costs for the adult social care sector in Scotland for the year 2023 as follows:

- Total Socioeconomic Benefits: £34.1 billion
- Total Socioeconomic Costs: £17.3 billion
- Net Benefits: £16.9 billion
- Benefit–Cost Ratio (BCR): 1.98

The most significant benefit is improved wellbeing due to receiving social care (£32.2 billion), followed by reduced NHS costs due to prevented hospitalisation and emergencies (£1.1 billion), and increased peace of mind for the general public (£732 million). The largest cost is the replacement cost of informal carers (£13.7 billion), followed by salaries of formal carers (£3.1 billion) and resources spent on the delivery of adult social care (£473 million).

This calculation is based on a comparison between the costs and benefits of the adult social care sector (both formal and informal) and a hypothetical scenario in which this sector ceases to exist. The concept of viewing social care funding as an investment in society and the economy rather than a burden is a key theme supported by the Independent Review of Adult Social Care in Scotland.

5. INTERNATIONAL COMPARISONS

Countries such as Sweden, Norway, the Netherlands, Germany, and New Zealand offer instructive models for Scotland (Scottish Government, 2022; Connon, 2022)

- **Universalism and Prevention:** Social care is universally available, largely free at the point of use, and prevention is a statutory priority. Funding is largely from general taxation, with strong local government delivery and accountability.
- **Workforce:** Pay and conditions are competitive with health, and there is a strong emphasis on professional development and status.
- **Integration:** Health and social care are highly integrated, with shared digital records and joint planning.
- **Progressive Funding:** Taxation and/or social insurance are the norm for sustainable, equitable funding.

For example, the Dutch system offers personal budgets for care, with strong rights to self-direction and a focus on home and community-based support. Germany funds care through mandatory long-term care insurance, with a mix of cash and in-kind benefits and a strong emphasis on supporting family carers. New Zealand features a national care system with local delivery, strong user rights, and a focus on equity for Māori and other groups. These systems are underpinned by transparent, progressive funding and a relentless focus on outcomes and user experience (IRASC, 2021; Audit Scotland, 2022).

6. BENEFITS OF ACTION

By investing in meaningful reform of social work and social care, Scotland stands to realise a wide range of tangible and lasting benefits. These include more timely interventions and fewer unmet needs, which translate into better outcomes for individuals and families. A more stable and valued workforce will enhance service quality and ensure statutory duties are met. Crucially, these improvements will help preserve and grow the sector's societal and economic contribution, estimated at £16.9 billion net benefit per year, while fulfilling legislative and human rights obligations, reducing legal risks and strengthening Scotland's reputation for fairness and social justice.

- **Timely interventions and reduced unmet needs**, leading to improved outcomes for individuals and families.
- **Enhanced workforce retention and service quality**, strengthening the sector's ability to deliver statutory duties effectively.

- **Lower downstream costs and reduced hospitalisation rates**, easing pressure on the NHS and other public services.
- **Preservation and growth of societal and economic benefits (£16.9 billion net benefit per year)**, bolstering Scotland's economic resilience.
- **Fulfilment of legislative expectations and human rights obligations**, reducing risk of legal challenge and enhancing reputation.

7. CONCLUSION: A CALL FOR TRANSFORMATIONAL CHANGE

Scotland stands at a crossroads in the future of social work and social care. The evidence is unequivocal; the current system, while built on strong values of rights, dignity, and community, is under immense strain from rising demand, workforce shortages, and persistent underfunding. The challenges are not unique to Scotland, but the opportunity to lead in reform is real and urgent.

The vision set out by the Independent Review of Adult Social Care remains the right one. Its emphasis on rights, prevention, and lived experience continues to command broad support across government, the sector, and the public. However, this analysis shows that realising those ambitions now depends less on further articulation of principles and more on addressing the practical conditions of delivery, including sustainable funding, workforce capacity, and the operational role of social workers in assessment and care planning. Without aligning resources, systems, and accountability to these realities, the gap between reform ambition and lived experience will continue to widen, placing increasing strain on people who draw on support, those who provide it, and the wider public system.

The analysis presented in this paper; drawing on Scottish Government data, Audit Scotland scrutiny, sectoral workforce intelligence, and international comparisons, demonstrates that social care is not merely a cost to be managed, but a vital investment in Scotland's wellbeing, economy, and social fabric. Every £1 invested in social care returns nearly £2 in societal benefit, reduces pressure on acute NHS services, and supports tens of thousands of jobs. Yet, without decisive action, the system risks falling short of its statutory duties and the aspirations of the Social Care (Self-Directed Support) Act.

International experience shows that sustainable, equitable, and high-quality care systems are possible. Countries like Sweden, Norway, the Netherlands, and New Zealand have built models where prevention, universal access, workforce investment, and integration are at the core. These systems are underpinned by transparent, progressive funding and a relentless focus on outcomes and user experience. Scotland can, and should, adapt these lessons to its own context.

Scotland has the policy tools, the evidence, and the public mandate to deliver a world-leading social care system. The time for incremental change has passed. With bold, strategic investment and a willingness to learn from international best practice, Scotland can ensure that social care is not just protected, but transformed, becoming a foundation of national wellbeing, economic resilience, and social justice for generations to come.

Final Thought: What Scotland Gains from Social Care Reform

Investing in social work and social care is not just the right thing to do, it delivers real, measurable benefits for everyone in Scotland. By embracing bold reform, we can achieve:

- **Timely Support and Better Outcomes:**
Earlier interventions mean fewer crises, faster recovery, and improved wellbeing for individuals and families.
- **A Stronger, Happier Workforce:**
Fair pay, respect, and career progression attract and retain skilled staff, ensuring continuity and quality of care.
- **Economic Growth and Resilience:**
Every £1 invested in social care generates £1.98 in wider benefits, supporting jobs, local economies, and community life.
- **Greater Equality and Social Justice:**
Universal, rights-based care reduces poverty, tackles exclusion, and ensures everyone, regardless of background, can live with dignity and independence.
- **Fulfilment of Scotland's Values and Legal Duties:**
Meeting our statutory and human rights obligations strengthens Scotland's reputation as a fair, compassionate, and forward-thinking nation.
- **Reduced Pressure on the NHS:**
Effective social care prevents unnecessary hospital admissions and speeds up safe discharges, freeing up vital NHS resources.

Social care reform is an investment in Scotland's future - delivering dignity, opportunity, and security for all.

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Scale of Impact Dashboard

Metric	Latest Data / Estimate	Notes / Source
Number of people using SDS Option 1	~10,000 (Scotland, 2021/22)	Scottish Government SDS statistics
% reporting reductions to Option 1	63.8% (includes stricter enforcement of eligibility criteria)	Social Work Scotland survey, lived experience reports
Average review frequency	Ranges from annual to >5 years	Lived experience submissions, local authority variation
Complaints volumes (social care)	Increasing, with delays in resolution	Scottish Public Services Ombudsman, lived experience reports
Local authority variation	Significant differences in eligibility, review, and budget decisions	Lived experience, advocacy organisations
Most-affected support categories	Transport, respite, social support, personal assistance	Testimonies, advocacy submissions

Note:

Figures are indicative and drawn from the latest available public data, survey findings, and lived experience submissions. For up-to-date local figures, consult your local authority or Integration Joint Board.

Terms Used in This Report

- **SDS personal budget (Option 1):**

The direct payment option under Self-Directed Support, enabling individuals to arrange and manage their own support.

- **Reduction vs. Cut:**

“Reduction” refers to a decrease in the value or scope of a personal budget. “Cut” is the term preferred by many disabled people and carers to describe the impact, but “reduction to SDS personal budget” is used for analytical precision.

- **Review vs. Reassessment:**

A “review” is a scheduled or triggered check of a support package, which may result in changes up or down. A “reassessment” is a more comprehensive evaluation, often following a significant change in circumstances.

- **Complaints vs. Redress:**

“Complaints” are formal expressions of dissatisfaction with a service or decision. “Redress” refers to the process of resolving complaints, including independent review and appeals.

- **Panel:**

A group (often including managers and finance officers) that reviews eligibility, budget decisions, and support packages.

- **Advocacy:**

Independent support, brokerage and advocacy to help individuals understand their rights, navigate the system, and challenge decisions.

These definitions are provided to clarify language and ensure consistency throughout the report.

Where possible, terms reflect the preferences of people with lived experience.