

# IMPACT ASSESSMENT – INTEGRATED IMPACT ASSESSMENT

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## INTEGRATED IMPACT ASSESSMENTS

### Impact Assessment Team

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## **CHILDREN'S RIGHTS & WELLBEING - FULL IMPACT ASSESSMENT**

### **Author Details**

Name and Title	Diffley Partnership, external
Email Address	n/a
Service	n/a

### **Data and Evidence**

Questions	Answers
What existing sources of information have you gathered to help identify how people may be affected by this Policy, Strategy or Service Change?	<input type="checkbox"/> Consultations <input checked="" type="checkbox"/> National or Local Data <input checked="" type="checkbox"/> National or Local Research <input type="checkbox"/> Customer Complaints <input type="checkbox"/> Customer Feedback
Are there gaps in available data selected above?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If yes, please describe the data gaps that exist	<p>Diffley Partnership have been commissioned to independently conduct this IIA by The Highland Council (THC).</p> <p>This Impact Assessment focuses on the impact of draft proposals to introduce the visitor levy scheme in the Highlands, specifically on children.</p> <p>This is based upon published information up to 24 November 2025.</p> <p>There are data gaps on:</p> <p>Children visitors to the Highlands, travelling with family members.</p> <p>Children visitors to the Highlands as part of school or youth groups.</p>

	<p>Number of looked after children staying in paid accommodation within the Highlands, as part of social tourism schemes or similar.</p> <p>As such it is difficult to establish the scale and the extent of the impact on children, but Difflay Partnership have consulted public sources to highlight potential impacts on children, including <a href="#">Visitor Levy Consultation Document (1).pdf</a> <a href="#">Visitor Levy Consultation Impact Assessments.pdf</a> <a href="#">Visitor Levy (Scotland) Act 2024</a> <a href="#">Visitor Levy Guidance for Local Authorities I</a> <a href="#">VisitScotland.org</a></p> <p>In the Act, there are no references to children, however section 8 of the Guidance on the Visitor Levy for Local Authorities explains equality duties.</p>
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### Stakeholder Engagement or Consultation

*This section gives an opportunity to engage with the people likely to be affected by your policy, strategy, or service change. For example, if there is no impact-related data or information available, then you may need to consult to fill in the gaps. You may wish to consider Area Committees, Community Councils, working with subject area experts and contacts from different organisations. The most appropriate stakeholders to engage with or more formally consult, will vary from case to case and you may wish to give more detail around the relevant stakeholders. There may also be information or data from other consultations, customer feedback and monitoring exercises that could be referred to.*

Questions	Answers
Have any stakeholders been involved in the development of this Policy, Strategy or Service Change at this stage?  <i>For example - involving stakeholders in the development of the Policy, Strategy or Service Change may include activities such as holding user/staff workshops, undertaking user experience surveys or customer journey mapping or any other</i>	<input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No

<p><i>input from interested parties (Key stakeholders)</i></p>	
<p>Please specify any stakeholders that have been involved in the development of this Policy, Strategy or Service Change.</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p> <p>THC has conducted stakeholder consultation.</p>
<p>In addition to involving stakeholders, has there been any more formal consultation undertaken on this Policy, Strategy or Service Change to date?</p> <p><i>For example - more formal consultation may include Community Councils, Area Committees, Ward Managers, Council Boards or Committees, Executive Leadership Team, Community Planning Partnership, or other partner organisations such as Highlife Highland, Highland &amp; Island Enterprise or UHI.</i></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>Please specify what you have consulted on, who you have consulted with and/or if any concerns were raised and any outcomes?</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p> <p>THC has held a public consultation and stakeholder consultation.</p>
<p>Will there need to be any more formal consultation undertaken on this Policy, Strategy or Service Change in the future?</p>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>
<p>How will you carry out your more formal consultation and in what timescales?</p> <p><b>Guidance</b></p> <p>You should make it easy for people to give their views and you may wish to give consideration around meetings (including virtual) as well as written consultations, ensuring materials are</p>	<p>Diffley Partnership has been commissioned to independently conduct this IIA.</p> <p>THC has held a public consultation and stakeholder consultation.</p>

<p>available in different formats such as large print or Gaelic.</p> <p>You may also wish to consider &amp; seek guidance on most appropriate ways to consult Children &amp; Young People. Community Councils and Area Committees could assist in the best approach that would ease participation.</p> <p>If undertaking in person consultation, then weather and travel need to be factored into timescales. You may want to consider developing a communication plan for reaching your target audience.</p>	
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### **Children's Rights & Wellbeing – Impact:**

*In this section, please consider the articles of the UNCRC. However, for the key children's rights, please consider the following:*

- *You are working in the best interests of the child (Article 3)*
- *You are providing an opportunity for children to express their views in any matter affecting them, and to have their views considered and taken seriously (Article 12)*
- *Children with disabilities can live a full life with dignity and, as far as possible, independence and to play an active part in the community (Article 23)*
- *Children have a standard of living that is good enough to meet their physical and social needs and support their development (Article 27)*
- *Children have a right to education (Article 28), that develops their personality, talents and abilities to the full (Article 29).*
  - a) *Describe any evidence of, or potential for, negative impact, and/or*
  - b) *Does the policy contribute positively to the promotion of children's rights and wellbeing*

Questions	Answers
Impact – Health & Wellbeing:	<input type="checkbox"/> Positive Impact

<p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy, strategy, or service change positively on Health &amp; Wellbeing.</i></p>	<input type="checkbox"/> Negative Impact <input checked="" type="checkbox"/> No Impact
<p>Impact – Children and young people having their views taken into account on decisions that affect them:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy, strategy, or service change positively on Children and young people having their views taken into account on decisions that affect them.</i></p>	<input type="checkbox"/> Positive Impact <input type="checkbox"/> Negative Impact <input checked="" type="checkbox"/> No Impact
<p>Impact – children with disabilities or other disadvantages:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy, strategy, or service change positively on children with disabilities or other disadvantages e.g., migrants, young carers, those living in poverty etc.</i></p>	<input type="checkbox"/> Positive Impact <input checked="" type="checkbox"/> Negative Impact <input type="checkbox"/> No Impact <p>Concerning Disability-        As The Visitor Levy (Scotland) Act 2024 makes provision for those with Disability, in theory the policy will have 'no impact' on those with a Disability.</p> <p>From the information stated above, the customer would be asked to pay the amount of the levy to the 'liable person' and then have the option to apply for reimbursement. As such, in practice, this may have a negative impact on those with a disability, with added time to apply for reimbursement and navigate that process. They may indeed choose not to pursue the reimbursement they are entitled to. See for example Scottish Government information on barriers to access entitlements:</p> <p><u><a href="#">4. Barriers to claiming benefits - Scottish social security system - seldom-heard groups: research - gov.scot</a></u></p>

	<p>It is not clear, based upon the current national legislation, whether the reimbursement would apply to adults caring for children with a disability. For example, sharing a room.</p> <p>The national guidance explains that the levy does not apply to those in receipt of five disability benefits, payments, or allowances:</p> <p>'i. Disability Living Allowance ii. Disability Assistance iii. Attendance Allowance iv. Pension Age Disability Benefit v. Personal Independence Payment'</p> <p><u><a href="#">Guidance on the Visitor Levy.pdf</a></u></p> <p>Therefore this does not currently include Child Disability Payment. As Scottish Government explain:</p> <p>'Child Disability Payment is a benefit for disabled children and young people. You can usually get Child Disability Payment until you're 18. Or you can choose to apply for Adult Disability Payment once you turn 16. Adult Disability Payment is a benefit for people who:</p> <ul style="list-style-type: none"> <li>• are over the age of 16</li> <li>• have a disability or long-term physical or mental health condition that affects their everyday life</li> </ul> <p>Moving from Child Disability Payment to Adult Disability Payment does not happen automatically. You need to complete a new application for Adult Disability Payment to tell Social Security Scotland about the help and support you need. If you're terminally ill, you do not need to complete an application to move to Adult Disability Payment.'</p> <p><u><a href="#">Child Disability Payment - mygov.scot</a></u></p> <p>Therefore, THC may want to consider mitigations for those in receipt of Child Disability Payment.</p> <p>Concerning those with long-term health conditions or their families. THC acknowledge that 'these groups may be negatively impacted by additional charges or accommodation.'</p> <p>They explain the mitigation as follows:</p>
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	<p>‘The Scottish Government’s Young Patients Family Fund is available for patients aged under 18 years.’</p> <p>According to EKOS (2025) Draft proposals to introduce a visitor levy scheme in Argyll and Bute: consultation analysis, <a href="#">APPENDIX 1.pdf</a> an additional exemption is being considered by Scottish Government:</p> <p>‘It is intended to extend this to those in receipt of child disability benefits to ensure parity of treatment for children and young people.’</p> <p>Concerning other disadvantages:</p> <p>There is no published data for the number of looked after children staying in paid accommodation within the Highlands, as part of social tourism schemes or similar.</p>
<p>Impact – Child development in relation to standards of living, access to play etc:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy, strategy or service change positively on Child development in relation to standards of living, access to play etc.</i></p>	<p><input type="checkbox"/> Positive Impact</p> <p><input type="checkbox"/> Negative Impact</p> <p><input checked="" type="checkbox"/> No Impact</p>
<p>Impact – Children’s right to an education that develops their personality, talents, and abilities to the full:</p> <p><i>Please describe any evidence of, or potential for, negative impact, and/or does the policy, strategy, or service change positively on Children’s right to an education that develops their personality, talents, and abilities to the full.</i></p>	<p><input type="checkbox"/> Positive Impact</p> <p><input checked="" type="checkbox"/> Negative Impact</p> <p><input type="checkbox"/> No Impact</p> <p>In the case of educational purposes for accommodation in the Highlands. Children may be staying in the type of accommodation specified with school or youth groups.</p> <p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost.</p> <p>However, it cannot be determined to what extent those paying for the accommodation would be disadvantaged by an additional cost, for example would they be able to</p>

	<p>afford the additional cost of a levy in addition to the cost for their accommodation.</p> <p>As explained in the data gaps section above, it is not possible to establish the scale of this impact and the number of children affected directly by the levy.</p> <p>Another consideration for THC would be the impact of the levy on accommodation providers targeting school and youth groups, some of which are third sector organisations and whether there would be any negative consequences from the introduction of the proposal which would impact the availability of these educational and developmental opportunities to children from within the Highlands, or outwith the Highlands local authority area. For example, would these types of accommodation cease to trade or cap the numbers of available spaces.</p>
Impact – list any other notable articles within the UNCRC:	
<p>Children's Rights Impact Details</p> <p><i>List all Impacts including mitigations for any negative ones. If there is no impact, confirm why.</i></p>	<p>In general terms, there should be no disproportionate impacts on children for children regarding their rights as specified above.</p> <p>THC acknowledge, based upon current national legislation:</p> <p>‘a family rate will include children. There is a direct negative impact for young people choosing to book accommodation for their personal use as they will be subject to the levy.’</p> <p>The mitigation is ‘As the levy is a percentage rate, this charge will be proportionate to the chosen cost of accommodation.’</p> <p><u><a href="#">Full Impact Assessment Visitor Levy Scheme.pdf</a></u></p> <p>In considering the mitigations for disability THC should consider if the mitigations at the national level mitigate disproportionate impacts children with disabilities, or their families. As explained above, the non-inclusion of Child Disability Payment within the disability benefits, payments, or allowances the levy does not apply to according to the Act could result in a negative impact for children with disabilities.</p>

	<p>As it represents an additional cost to people paying for accommodation in the Highlands the policy has the potential to directly negatively impact anyone paying in terms of an additional cost, including for children staying in paid accommodation for education and development purposes.</p> <p>Another consideration for THC would be the impact of the levy on accommodation providers targeting school and youth groups, some of which are third sector organisations and whether there would be any negative consequences from the introduction of the proposal which would impact the availability of these educational and developmental opportunities to children from within the Highlands, or outwith the Highlands local authority area. For example, would these types of accommodation cease to trade or cap the numbers of available spaces.</p>
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#### **Actions, Monitoring & Review**

<b><u>Actions:</u></b>	<p><input type="checkbox"/>Yes</p> <p><input type="checkbox"/>No</p> <p>Diffley Partnership unaware of this internal matter for THC.</p> <p>Based upon this impact assessment THC may wish to consider:</p> <ul style="list-style-type: none"> <li>• Mitigating impacts for families with disabled children, albeit this exemption is being considered for the national legislation</li> <li>• Mitigating impacts for educational and youth groups</li> <li>• Gathering more data and considering any mitigations for educational and development organisations operating in the Highlands.</li> </ul> <p>We also recommend that this impact assessment is updated as policy is developed.</p>
<b><u>Actions:</u></b>	Diffley Partnership unaware of this internal matter for THC.

<p>Please provide a narrative on the actions taken to better understand and to mitigate the impact(s)</p>	
<p><b><u>Monitor and Review:</u></b>  Please provide details of arrangements to monitor and review the policy, strategy or service change and any associated actions.</p>	<p>Diffley Partnership unaware of this internal matter for THC.</p>

### Summary of Conclusions

<p>All Full Impact Assessments should be referenced, and a summary of findings included in any relevant committee report(s), at which the proposed Policy, Strategy or Service Change will be discussed.</p> <p>Based on the information provided in this Full Impact Assessment, please provide a summary of your own conclusions that may be included in any relevant committee report(s).</p>	<p>Note Diffley Partnership is not the line manager responsible and as such cannot draw these conclusions.</p>
<p>Please enter the name &amp; date of the committee(s) at which this proposal will potentially be Considered.</p>	
<p><b><u>Publication</u></b></p> <p>Full Impact Assessments will be published on the Highland Council's Impact Assessment Register</p>	

## **Children's Rights & Wellbeing – Impact Assessment Sign Off:**

*For completion by the Responsible Manager*

<b>Questions</b>	<b>Answers</b>
Please check if you are satisfied that the following elements of the Children's Rights & Wellbeing Impact Assessment have been considered:	<input type="checkbox"/> Gathering information <input type="checkbox"/> Consultation and involvement <input type="checkbox"/> Assessing impact for children's rights & wellbeing <input type="checkbox"/> Mitigating actions identified (if required) <input type="checkbox"/> Opportunity to promote children's rights & wellbeing <input type="checkbox"/> Arrangements to monitor and review <input type="checkbox"/> Publication arrangements
Are you prepared to sign off the Children's Rights and Wellbeing Impact Assessment?	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b><u>Responsible Manager</u></b> Name	
<b><u>Responsible Manager</u></b> Position	
<b><u>Responsible Manager</u></b> Date	
If no, provide details of why and next steps	