CIPFA LGiU

A national care service in England, Scotland and Wales

Briefing 1: the story so far

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1. Key messages

- CIPFA and the LGIU are publishing a series of briefings examining progress towards National Care Services (NCSs) in England, Scotland and Wales. This is the first of three briefings, and explores the 'story so far' in each country, from the inception of NCS policy to the current state of progress. It sets the scene for the two briefings to follow, which will focus respectively on lessons to be learned and the future direction of adult social care reform.
- Adult social care services in England, Scotland and Wales are facing similar challenges, with demand increasing in scale and complexity, costs escalating, market instability, workforce challenges and the downstream effects of limited capacity to deliver services across local government due to financial pressure.
- NCSs have been posited as a way to tackle these challenges in each of the nations. However, there is no single definition of an NCS, and the paths taken have diverged significantly.
- The Scottish Government has dropped structural reform from its approach to establishing an NCS and the future of the policy remains uncertain. This represents a significant U-turn after years of work and millions of pounds of investment.
- The UK government has committed to establishing an NCS in England over the course of the next ten years. The Casey Commission will set out a plan for implementing an NCS, reporting initially in 2026 and then in 2028. Such an extended timescale raises concerns, as existing challenges are likely to exacerbate without reform.
- The Welsh Government are in the first phase of their implementation plan for a National Care and Support Service, but there are several important decisions yet to be made, particularly around how it will be funded.

2. Introduction

This report is the first of three briefings from the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Government Information Unit (LGIU) on the approaches of the Scottish, UK and Welsh Governments to building National Care Services (NCSs). Through these briefings, we will explore:

- the approaches to establishing an NCS in Scotland, England and Wales from the inception of the policy to the present state of play in each country
- lessons from each country's NCS journey, including lessons learned from the Scottish and Welsh experiences, and how these can be adopted by the UK government as they pursue the policy of establishing an NCS in England
- what the future of an NCS and adult social care reform holds in each country.

It is the intention of these briefings to:

- inform the work of the Casey Commission by examining progress towards an NCS in England and the successes and failures of the Welsh and Scottish NCS experiences
- contribute to debates around the development and future of adult social care reform in Scotland and Wales in the run up to the Scottish and Welsh parliamentary elections in May 2026
- understand the financial implications of developing an NCS for local government.

Our review does not cover Northern Ireland, as the Northern Irish adult social care system does not involve local government but is delivered by health and social care trusts. There has been no policy of building an NCS in Northern Ireland.

3. Devolution and social care

Devolution in the late 1990s gave the devolved nations significant powers to reform social care, setting each country on a unique path. Yet despite the potential for significant divergences, the three systems still share many common features. Two of the most significant differences between Scottish, English and Welsh adult social care relate to how people contribute towards their care costs, and how health and social care integration functions. The Nuffield Trust has published a series of explainers detailing other differences between the three systems.

Despite these differences, Scotland, England and Wales share a structure for delivering social care in which local government is the key operator, and similar pressures, including:

- workforce recruitment and retention challenges
- rising levels of need and complexity
- unmet need
- unstable care markets
- increasing care costs.

Governments across England, Wales and Scotland have each developed proposals to establish an NCS as the means to overcome current challenges and build a social care system fit for the future. In this first briefing, we examine 'the story so far'. We will set the scene for the two briefings to follow by exploring the policy and legislative development of the establishment of an NCS in Scotland, England and Wales.

4. Scotland's NCS: 2020–2025

In September 2020, as Scotland grappled with the COVID-19 pandemic, the First Minister of Scotland, Nicola Sturgeon, launched the Scottish Government's Programme for Government 2020-21. "The pandemic", she said, "has reminded us of the vital importance of social care services [...] it has also underlined the need for improvement and reform". During this speech, the First Minister announced the immediate establishment of an independent review of adult social care that would examine and set out options for the creation of an NCS.

Five months later, in February 2021, the Independent Review of Adult Social Care (IRASC; also known as the Feeley Review) was published, recommending the establishment of an NCS. The Review reported that Scotland needed an NCS to:

- achieve consistency
- drive national improvement
- ensure strategic integration with the NHS
- set national standards, terms and conditions
- bring national oversight and accountability.

The roots of Scotland's NCS can be traced back to before the pandemic to the landmark Commission on the Future Delivery of Public Services (the Christie Commission), and its focus on prevention, integration, co-design and structural reform. IRASC explicitly acknowledged the influence of the Christie Commission and built on its work.

Following the publication of IRASC, the Scottish Government undertook a public consultation on its proposals, with the aim of informing the primary legislation to establish an NCS. The Government proposed that the NCS should go beyond adult social care to include children's social care and justice social work. Integration joint boards (IJBs), one of two health and care integration models in Scotland, would be reformed into community health and social care boards (CHSCBs) – the delivery arm of an NCS with responsibility for planning, commissioning and procurement, directly funded by the Scottish Government.

An independent analysis of the consultation found that 72% of respondents agreed that Scottish Ministers should be accountable for the delivery of social care through an NCS, though concerns were raised about additional bureaucracy, the role of local authorities and local accountability. Other themes included the need for greater detail on the proposals, costs, design and implementation, transition risks and centralisation, and the impact on local authority workforces. LGIU later published a report examining the impacts of establishing an NCS on local government in Scotland, noting that the proposed reforms were vague, existing reforms had not had time to embed and local democratic accountability had to be preserved.

The National Care Service (Scotland) Bill was introduced to the Scottish Parliament on 20 June 2022 as a piece of framework legislation. Framework legislation sets out the policy principles but does not include the substantive implementation detail of a bill. Part 1 of the Bill related to the establishment of an NCS. If enacted, the Bill would give Scottish Ministers powers to:

- promote a comprehensive and integrated care service
- establish care boards to carry out Ministers' social care functions
- transfer relevant functions from local authorities and health boards.

Under the Bill as introduced, the NCS would have a national structure either as an executive agency or as a directorate within the Scottish Government. This body would have responsibility for:

- leadership, oversight and accountability for community health and social care at national and regional level
- performance monitoring and management of care boards
- creating, managing and promoting national social care policies, standards and guidance
- ethical commissioning and procurement

- workforce planning
- developing and maintaining a national complaints and redress system.

However, many of the decisions that would be fundamental to the final shape of the NCS had not been taken. Instead, the Scottish Government said that the details would be worked out later through a co-production process with people with care and caring experience. Examples of decisions that were deferred included fundamental issues that would have a material financial impact, including the structure and scope of an NCS.

Following the introduction of the Bill, a joint call for views was issued by parliamentary committees scrutinising various elements of the Bill. CIPFA responded to the call for views, focusing on the Financial Memorandum (FM) accompanying the Bill.

The FM forecasted expenditure on the provisions of the Bill as between £644m and £1.3bn between 2022/23 and 2026/27. In CIPFA's view, the FM, and the NCS Bill generally:

- lacked sufficient detail on cost estimates
- did not represent the full financial impact of an NCS, as many decisions were to be made later following co-production
- did not afford sufficient scrutiny for stakeholders
- had challenging timescales
- could negatively impact local democracy and accountability.

CIPFA called for the FM to be revisited. The Finance and Public Administration Committee agreed, and requested a revised FM before the completion of Stage 1 of the legislative process.

The Local Government, Housing and Planning Committee, the Education, Children and Young People Committee, and the Social Justice and Social Security Committee all raised concerns about the NCS Bill in late 2022. The primary concerns were around the accuracy of the FM, the lack of parliamentary scrutiny in secondary legislation and specific financial elements including the effect on VAT and assets.

A key issue raised through the NCS development process was the balance of power and responsibility between local and central government. In fact, the NCS triggered a reset in the sometimes-difficult relationship between local authorities and the Scottish Government. In July 2023, the New Deal with Local Government – Verity House Agreement was signed by the Scottish Government and COSLA to foster greater collaboration and improved engagement. As the LGIU has observed, this agreement watered down the most centralising components of the Bill, and secured the responsibility of local authorities for social care delivery.

After a series of delays to the Bill throughout 2023, in February 2024, Members of the Scottish Parliament (MSPs) voted 65–50 in favour of the Stage 1 proposals.

In June 2024, the Scottish Government published its amendments to the Bill. The amendments significantly scaled back the original NCS proposals. The NCS would now be a National Care Service Board responsible for national oversight and improvement. Integration authorities would be reformed rather than creating new CHSCBs.

On 23 January 2025, the Minister for Social Care, Maree Todd, announced that after three years of developing plans to establish an NCS, the Scottish Government had: "concluded that we must deliver our Scottish national care service without legislating for structural reform, securing a

different means to deliver our goals." This statement meant an effective end to the creation of an NCS in Scotland, though Ministers continued to state a continued commitment to the ambitions of an NCS.

The National Care Service (Scotland) Bill was rebranded as the Care Reform (Scotland) Bill, and passed the third and final legislative stage in June 2025. A non-statutory National Care Service Interim Advisory Board was established to provide independent oversight, drive improvement and ensure quality and consistency of services.

In response to a question posed by Craig Hoy, Maree Todd confirmed that £29m had been spent on work related to the establishment of the NCS between 2021/22 and August 2024.

CIPFA and LGIU analysis

Scotland's journey to an NCS ultimately led to the Scottish Government dropping the structural reform element of the NCS Bill that would have established an NCS in Scotland. The story of the failure of this landmark policy can be traced to the original Bill, which lacked clarity around what the NCS would be, on the financial impact of such a major piece of service reform and on the lack of scrutiny around major decisions. The Scottish Government went beyond what was proposed in IRASC by including services beyond adult social care. A key aspect of the Bill's demise was that the Scottish Government failed to build consensus among key stakeholders. In the second briefing of this series, CIPFA and LGIU will explore what led to the end of the structural NCS reform that the Scottish Government had spent years developing, and the lessons for the future of adult social care delivery across Scotland, England and Wales.

5. England: Labour's NCS policy development

It has been a feature of Labour Party policy to establish an NCS in England since 2009, and most of the development of the policy in England since then is traceable through the changing thought in various Labour policy documents. Following Labour's victory in the 2024 general election, it is now government policy. In comparison with the Scottish and Welsh Governments, Westminster is at an earlier stage of journey to build an NCS. Below, we examine the key steps in the development of NCS policy in England.

Shaping the Future of Care Together

In 2009, Shaping the Future of Care Together was published under Gordon Brown's Labour government following a six-month engagement process. The Green Paper sparked a 'Big Care Debate' consultation. This was the starting point for an NCS in England.

The paper set out six expectations of an NCS:

1. Support to promote independence and prevent escalation of need
2. National consistency in assessment and cost
3. Joined-up services
4. An easy-to-understand and navigable system
5. Personalised care
6. Effective financial management and support.

The three steps to make the vision a reality were:

1. more joined-up working between health and care partners
2. a wider range of care services
3. improved quality and innovation.

Local authorities would play a central role in the NCS as the vehicle for state funding and support, leading on assessments, provision of information and advice, and as commissioners and providers of care.

The paper suggested that care should be funded through a balance of state and personal contributions that allows for local flexibility without undermining national consistency. Different approaches to funding care through an NCS were proposed:

- Partnership – the state makes contributions to everybody's care, and support increases for people with less means.
- Insurance – similar to the partnership model, but with a private or state insurance scheme to cover additional costs.
- Comprehensive – everyone over retirement age with the means to do so pays into a state insurance system, which then pays for people's care needs as they develop.

68,000 people took part in the Big Care Debate, making it the largest ever consultation on care and support in the UK.

Building the National Care Service

Following the Big Care Debate, the Labour government announced in Building the National Care Service that they intended to create an NCS in the next Parliament. The NCS would be led by local authorities in partnership with the NHS and would meet the six expectations outlined in Shaping the Future of Care Together.

In its final days in power, the Brown government proposed building the NCS in stages to manage the impact on public finance:

- The first stage (2010) would introduce free personal care at home and an expansion of reablement services.

- The second stage (2010–2014) would establish clear, national standards and entitlements. People staying in residential care would receive free care after two years.
- The third stage (2015 onwards) would establish an NCS, where care is free at the point of need.

The Brown government committed to a comprehensive funding system, in which care would be free to everyone at the point of need. However, it was acknowledged that people would have to make a "fair care contribution". A commission was proposed to reach consensus on how people would contribute towards the cost of their care taking into account ability to pay, fairness between generations, impact on people's preparation for retirement, when in their lives people should contribute and cost effectiveness.

Labour lost the 2010 general election, so were unable to implement their vision for an NCS in England. Instead, the 2010 coalition government pursued its own agenda, and implemented the landmark Care Act 2014. Alongside other measures, the Care Act embedded and extended personalisation in care, increased focus on wellbeing and prevention, required a smooth transition for young people transitioning to adult social care, and a common national eligibility threshold. It also legislated for a new model of paying for care, namely a care cost cap, though this was never enacted.

Towards the National Care Service

Towards the National Care Service was published in the run up to the 2019 general election while Labour was in opposition under the leadership of Jeremy Corbyn. The Corbyn Labour Party's vision for an NCS was similar to that set out by the Brown government; however, it would be paid for through general taxation.

Under this vision, Labour would establish an NCS within a Parliament, first by addressing the social care funding crisis, then providing personal care free for older people (later expanding to working-age adults). There would be a shift towards the public sector delivering the majority of care, representing a significant change to the existing delivery model, in which for-profit and third sector providers are estimated to account for 97% of residential care. To achieve this, local authority capacity in home and residential care would be expanded and private provider profits would be capped. After ensuring that providers meet ethical standards, and investing in the workforce, the NCS would be established providing universal care and support.

This Labour policy also proposed a lifetime cap on care costs in addition to free personal care. This gesture towards a recommendation from the 2011 Dilnot Commission would mean that there would be a limit to what people would pay over the course of their lifetime on daily living costs, namely on aspects of residential care such as accommodation, cleaning, electricity etc. A lifetime cap on personal care costs has been passed into legislation twice (the Care Act 2014 and the Health and Care Act 2022) but has never been enacted.

Support Guaranteed: the roadmap to a National Care Service

In 2023, the Fabian Society published a report at the request of Wes Streeting, Shadow Health and Social Care Secretary, on how to establish and develop an NCS over a decade.

The report set out ten principles to guide and ten building blocks to create an NCS. Each of the building blocks comprised a series of actions to achieve this.

The financial roadmap to an NCS comprised six phases across two building blocks. In terms of affordability (how people pay for care), the report recommended an incremental approach to charging reform, citing examples such as free support to those disabled before the age of 25, and a lifetime cap on care costs. In terms of how the system would be funded, the report recommended sustained funding increases over a decade and the establishment of an NCS investment fund. In regard to how these increases would be paid for, the report shied away from any specific recommendations but claimed that a new source of revenue would not be required.

While this report was the most comprehensive plan to create an NCS since 2010 (aside from how funding uplifts would be paid for), it was never endorsed by the Labour Party nor adopted as official policy.

Change: Labour Party Manifesto 2024

During the 2024 General Election campaign, the Labour Party manifesto committed a Labour government to creating an NCS characterised by national standards, local delivery and a home-first approach.

Labour stated that they would establish a fair pay agreement in adult social care setting fair pay, terms and conditions and workforce development.

There was an emphasis in the manifesto on building consensus for the long-term reform necessary to manage rising need, enhance health and care integration, support working-aged disabled people and create a more preventative system.

The Casey Commission

Within six months of winning the 2024 general election, the Labour government announced a new independent commission to transform adult social care. Baroness Louise Casey was appointed to lead the commission, to build political consensus and to produce recommendations on how to build an NCS over the course of a decade.

The Commission is divided into two phases. The first phase will report in 2026 and the second phase will report by 2028. According to the terms of reference, the first phase will set out the implementation plan for an NCS, while the second phase will make longer-term recommendations to create an NCS.

CIPFA and LGIU analysis

Establishing an NCS in England has been a feature of Labour Party social care policy since 2009. However, under different leaders, there have been contrasting proposals in relation to funding, structure and purpose. Brown and Corbyn's NCSs drew inspiration from the NHS: a comprehensive care system free at the point of use. By contrast, Starmer's NCS may be closer to an oversight body. Overall, there is a lack of clarity of vision and direction, but the Casey Commission could shine some light. Adult social care reform in England has been incredibly slow and politically toxic, leading to delays that make current pressures ever-more acute. In the second briefing of this series, CIPFA and LGIU will explore the lessons that England can learn from the NCS journeys of Scotland and Wales.

6. Wales: Implementing an NCS

On paper, Wales has proceeded the furthest of the three nations with the introduction of an NCS and is now three years into their initial implementation plan. The first stage involved the establishment of a National Office for Care and Support tasked with overseeing the implementation plan, and the next stages outline a series of milestones towards the development of an NCS. Despite this progress, there are still significant decisions to be made, outlined in the implementation plan, to get to the position where adult social care "free at the point of need" can be realised.

In 2014, the Social Services and Well-being (Wales) Act 2014 (which came into force in April 2016) provided the legal framework for transforming care services in Wales. It placed emphasis on citizen voice, outcomes-based support and multi-partner collaboration and established statutory powers for local authorities. This included – but was not limited to – the provision of preventative services (section 15), a duty to meet the needs of individuals, be it adult, children or carers, (part 3) and the provision of information, advice and assistance (section 17).

The importance of this Act should not be overlooked, given that the expert group placed together to consider options on an NCS reported in 2022 that: "To some extent, Wales already has a care service which should be available nationally and consistently, due to the implementation of the Social Services and Well-Being (Wales) Act 2014. There was consensus amongst the Expert Group that the qualities that should be expected from a National Care and Support Service are already set out in Page 9 of 49 the Act, and that the establishment of a National Care and Support Service should build on this foundation." The Act is the foundation for all subsequent plans for a National Care Service.

In 2018, the Welsh Government commissioned and published an independent report titled Paying for Social Care led by Professor Gerald Holtham. The report reviewed several options for paying for social care, including whether hypothecated taxes would be necessary, if there should be a scheme that recorded payments in order to allocate benefits and if the payments in should go directly to pay for social care or into a fund that would be invested to meet future care needs. The Holtham report recommended a social care tax increase or levy, where people would contribute a proportion of their income to a social care fund, which would be invested to meet future care needs. The report compared this to a sovereign wealth fund. Importantly, this review was not designed to comment on the funding of an NCS specifically, and made no assumptions of organisational change. Equally importantly, in 2020 Welsh ministers said they were looking to increase income tax to pay for care, and then, before the 2021 Senedd Election, that plan was ruled out by Welsh Labour.

In January 2021 the Welsh Government published its Rebalancing Care and Support White Paper, which outlined a series of recommendations including the introduction of a National Office for Social Care, and a national framework for commissioning care and support. However, an NCS itself was not mentioned at this point.

In December 2021, the Welsh Government and Plaid Cymru entered a three-year partnership known as the co-operation agreement, and agreed to work together across 46 policy areas. One of its commitments was to "set up an expert group to support our shared ambition to create a National Care Service, free at the point of need, continuing as a public service". This included a commitment to agree an implementation plan by the end of 2023.

Following on from its commitment to reform, the Welsh government established the National Care Service Expert Group in February 2022. It comprised 14 members each with specialist expertise, including in local government, to recommend practical steps towards a reformed national model of care. Operating within time constraints and terms of reference, the group's work aligned with the 2014 Act and emphasised the need for a central co-ordination body named the National Care and Support Office – to act as a 'birds-eye view' and support delivery and provide oversight. The group explicitly suggested that it would be a body to which local authorities or health boards could turn to when it is felt that issues cannot be solved locally.

Completing the recommendation report in November 2022 after deadline extensions, the group presented the government with a pivotal vehicle for laying out how the NCS might be realised.

In 2023 the Welsh Government ran the Rebalancing Care and Support consultation on the existing proposals. The consultation was answered by third-sector organisations, local governments, NHS bodies and regional partnership boards. The summary of responses was published in November 2023 alongside the Welsh Government response, which fed into the development of the implementation plan.

In December 2023, the Welsh Government published the Initial Implementation Plan for the proposed National Care and Support Service. Drawing from the recommendations laid out in the 2022 expert group report, it outlined the ten-year delivery model. The plan structured the reform into three implementation stages and makes clear that stages two and three will be informed by research and engagement throughout stage one. The plan reinforced that ongoing and extensive consultations would be critical to the success of the forms.

In April 2024, stage one saw its first fruits as the National Office for Care and Support was officially launched to support the Chief Social Care Officer for Wales, act as a co-ordinating body helping to align systems and standards across Welsh care and work closely with the 22 local authorities and other local partners and providers. Just after its formation, the National Commissioning Framework was launched and the Office was tasked with supporting its delivery.

In 2025, the National Office for Care and Support released its first annual report setting out its ambition – "Our long term goal is to create a National Care and Support Service for Wales" – which is also seemingly rooted in local need and co-production with citizens. In the report, the 'Social Care Good Practice Forum' was announced, which is designed to share good care practice and generate discussions across Wales.

Alongside this, Have Your Say: A National Conversation to Reimagine Health and Social Care in Wales was initiated in July 2025 by Llais, a non-governmental body designed to promote the interests of citizens in Welsh care. With results being published in September 2025, the aim is to garner views from people about their experiences with care, and ultimately create a system that is responsive to the voices of those who rely on it.

CIPFA and LGIU analysis

The experience in Wales demonstrates the importance of cross-party political consensus, stakeholder engagement and the development of a long-term plan with a specific organisation tasked with responsibility for delivery. However, the plan in Wales has many details that are yet to be finalised, and although progressing faster than in England or Scotland, many of the difficult policy choices – on funding for example – are yet to be decided.

7. Conclusion

In this briefing, CIPFA and the LGIU have sought to map the journey towards creating NCSs in England, Scotland, and Wales, from the inception of the policies to the present day.

In Scotland, after three years of development and millions of pounds of investment, the NCS ended in failure. While the Scottish Government remains committed to the ambitions of an NCS, structural reform and even the name of the NCS itself was removed from the Bill in order for it to pass through parliament. A lack of clarity and ability to build consensus led to the downfall of the landmark legislation. Further lessons from the Scottish experience will be drawn out in the next briefing.

In England, establishing an NCS has been a mainstay of Labour Party policy since 2009. Following Labour's victory in the 2024 general election, it is now official government policy to build an NCS in England. However, what exactly this means remains uncertain. What would be the purpose of an NCS? How would it be funded? How would it be structured? What would be the role of local government? All of these questions remain unanswered, though past policy positions provide an indication of possible solutions. The Casey Commission has the opportunity to bring clarity and vision to adult social care reform and the NCS in England.

In Wales, the implementation plan – built on the back of strong political consensus and stakeholder engagement – has provided a series of milestones, and the development of the National Office for Care and Support as the responsible organisation means that there is a focus on ensuring the milestones are reached. However, there are still significant uncertainties built into the implementation plan, including on crucial policy questions such as the funding of the National Care and Support Service, and it remains to be seen how these questions will eventually be addressed. Our next briefing will further explore the experiences of those working on developing the National Care and Support Service and who work in the delivery of adult social care, to determine what lessons we can learn from progress in Wales so far.

Taken together, the three experiences of developing NCSs are a useful outline of how much a single policy solution to the same basic pressures can vary, both in its design and implementation, and how this can affect its chances of success.

In the next briefing of this series, CIPFA and the LGIU will draw out lessons from the experiences of developing NCSs in Scotland and Wales. We will ask what worked effectively, and what did not work, when attempting to enact large-scale, systemic adult social care reform.

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