

Assuring Best Value



2025/26

Executive summary

Best Value

The duty of Best Value is wide-reaching and involves everyone working together across the council to deliver good governance, effective management of resources, continuous improvement and to secure the best possible outcomes.

This Best Value self-assessment report provides assurance that Fife Council has proper arrangements in place to secure Best Value and to fulfil its statutory duty, as defined by the Local Government in Scotland Act 2003.

The Best Value Self-Assessment provides senior managers with an annual corporate overview. It is intended to be used as an improvement tool to inform strategic planning, support governance and scrutiny, and drive continuous improvement across the council. It provides an overview of improvement activity that has been undertaken in the last year, drawing on a range of sources including committee reports, strategic plans and the annual governance statement. It tracks how the council is responding to recommendations from both internal and external audit and assessments.

It provides assurance to elected members that appropriate arrangements are in place and provides partners and members of the public with a transparent overview of the council's performance and improvement journey.

It outlines performance and improvement activities across the seven Best Value themes.

1. **Vision and leadership**
2. **Governance and accountability**
3. **Effective use of resources**
4. **Partnerships and collaborative working**
5. **Working with communities**
6. **Sustainability**
7. **Fairness and equality**

Key points

The findings of the self-assessment review work 2025/26 show:

- **Appropriate arrangements for** – governance, leadership, risk management, performance reporting, workforce planning and financial management, providing assurance that the council has effective arrangements in place to support the delivery of Best Value and continuous improvement.
- **Good awareness of** – the significant financial, demographic and service demand pressures facing the council, together with the need for reform, prevention, digital transformation, partnership working and community-led approaches to deliver sustainable outcomes.
- **Improvements to** – strategic change planning, workforce planning, digital capability, risk management maturity, asset management, performance reporting and community engagement, although further work is required in areas including financial sustainability, inequality, complaints handling, workforce attendance and some aspects of service performance.

1. Vision and Leadership

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- Members and senior managers have a clear vision for their area that is shared with citizens, key partners and other stakeholders.
- Members set strategic priorities that reflect the needs of communities and individual citizens, and that are aligned with the priorities of partners.
- Effective leadership drives continuous improvement and supports the achievement of strategic objectives.

How are we doing?

Fife Council – and Fife Partnership's - vision and commitment to make Fife a better and fairer place for everyone who lives and works here or chooses to visit, has provided continuity right through the post pandemic recovery and renewal plan. The priorities of tackling poverty and inequality; growing the economy and building community wealth; and addressing climate change, align with the national Programme for Government.

In the face of increasing demand and ongoing financial pressures, the council is committed to delivering quality, sustainable public services that are fit for the future. It is progressing organisational change and service reform to support the whole system change required. This work is not contained to a central transformation programme, instead some cross-cutting projects as well three-year change plans for each council service set out a range of work based on three core principles of change:

- shifting to earlier intervention, prevention and targeted support
- joining things up to work as one team around the needs of communities and places
- simplifying systems and processes to improve efficiency and effectiveness

Again there is strong alignment with the national agenda for public service reform and Fife Council is part of various national initiatives that are testing new thinking and developing new, collaborative and preventative approaches in the sector.

Ongoing work with Public Health Scotland to develop child poverty strategy; with Turning Point Scotland to test implementation of the new Ask and Act Duties to end homelessness; and with the Scottish Government Fairer Futures Partnership to explore how the system of local community planning, leadership, commissioning and operational collaboration could be reformed to reduce child poverty and support a No Wrong Door ethos – is all building on a range of successful activity. Large scale programmes to support people with the cost of living have been run since 2022; nearly 1500 staff and volunteers have been trained in supporting people to improve benefits and a Fife Advice Framework created covering first level debt, housing and energy fuel advice; and the Children and Families Service has been integrated into the Communities Directorate, refocusing resources on early help and support as the council continues to test new ways of working and develop its No Wrong Door model.

Place planning and regeneration is recognised as critical to population health as well as economic growth. Fife Council is working with the Electoral Reform Board to test the role of a Citizen's Assembly in local democracy and community engagement in the new city of Dunfermline. Significant UK Government investments have also been secured, with £20m Growth Mission Funding announced for Kirkcaldy and up to £40m Pride in Place funding split between the Methil and Buckhaven area and the West Fife villages.

Impact and progress against priorities in service change plans are assessed and reported publicly through Annual Service Review Reports (ASRR) taken to scrutiny committee every year.

The Best Value Thematic Review of [Transformation](#) (September 2025) reviewed how the council is redesigning and delivering more efficient services to achieve planned outcomes. The report recognised the significant work undertaken and the progress made in developing and embedding transformational change across services.

The Best Value thematic review of [Leadership](#) (September 2023) assessed that Fife Council has effective and appropriate arrangements in place. The Directors and Chief Executive, together with the Chief Officer for the Health & Social Care Partnership, meet as the Corporate Executive Team.

1. Vision and Leadership

Over the last year there have been a number of key leadership changes that have been made and planned for - including the retirement of the longstanding Executive Director - Finance & Corporate Services and the appointment of their successor, together with the appointment of a new Principal Social Work Officer, Head of Environment and Building Services, and Head of Finance.

The Council is made up of 75 elected members across 22 wards with the Scottish Labour Party forming a minority administration. Cllr David Ross is the Leader of the Council. Six strategic spokespeople cover broad portfolios, linking with Executive Directors who oversee the following: Education, Communities, Place and Finance & Corporate Services. This year saw several changes in the political balance of the Council and the creation of a new political group locally – Reform.

What's ahead?

As the Plan for Fife comes to the end of its 10 year term, the council and partners are seeking to reset community planning with a new and more focussed collaborative agenda, shared performance measures, streamlined and agile governance system. A new local outcomes improvement plan (LOIP) will be adopted in 2027 to guide public service reform across the Fife Partnership and this will link with a new Local Development Plan, aligning policy and spatial planning.

A new cross-Partnership Leadership Network will be established, to engage leaders from across public and third sector in developing the new plan and help create the conditions for successful delivery.

Investment in leadership development continues to strengthen the Council's capacity to lead change, with targeted programmes improving leadership capability, resilience and confidence across both senior leaders and first line managers. Through its Leadership for Change approach, the Council is developing the leadership culture, skills and behaviours needed to support workforce wellbeing, deliver transformation and achieve long-term strategic priorities.

The council will mainstream tried and tested approaches to tackling poverty and preventing crisis through the roll out of No Wrong Door in different areas of Fife. Service and system redesign around local place delivery, supported by work with Scottish Futures Trust, will continue - connecting with people-focussed operating models to create a total system.

The council's digital programme and data strategy will be further developed, to support and drive transformation, while leadership teams will promote skills development and culture change.

Fife Council is committed to people-centred change, and a new framework will help create a supportive workplace that promotes trust and confidence, increases staff engagement and involvement, and fosters a sense of shared ownership throughout periods of organisational change.

Cabinet Committee will continue to scrutinise strategic change progressed by services through existing reporting arrangements. Where business cases and more specific updates are required, these will be reported separately to Cabinet where appropriate, following internal governance.

With local government elections ahead in 2027 Fife expects a considerable turnover in elected members. The council is developing training opportunities and support for new councillors taking on the important role of shaping local public services in an increasingly challenging context.

2. Governance and accountability

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- A clear understanding and the application of the principles of good governance and transparency of decision-making at strategic, partnership and operational levels.
- The existence of robust arrangements for scrutiny and performance reporting.
- The existence of strategic service delivery and financial plans that align the allocation of resources with desired outcomes for the short, medium and long terms.

How are we doing?

The Annual Governance Statement confirms that Fife Council has effective governance, risk management and internal control arrangements in place to support the achievement of its objectives.

Despite ongoing challenges during 2025/26, the council remained focused on delivering the Plan for Fife, supporting communities and businesses, maintaining services, and protecting financial sustainability.

The council considers its governance arrangements to have operated effectively throughout the year, providing reasonable assurance that outcomes were delivered appropriately.

Directorates (and Trusts and ALEO) carried out annual reviews of governance, using the approved framework Governance to identify opportunities for improvement through targeted corporate and directorate action plans.

Council decision making

Full Council met regularly, providing a forum for political debate, scrutiny and decision making. It considered and approved revised Standing Orders, the List of Officer Powers and the List of Committee Powers in March 2026, following a review which was led by an elected member working group.

Full Council also completed a review of the scheme of establishment for community Councils in December 2025, following extensive stakeholder engagement through the community Council review process.

How are we measuring up?

Although call handling has improved, performance has declined in relation to complaint resolution and the proportion of Freedom of Information requests completed on time. The introduction of a child-friendly complaints process has increased the time required to obtain informed consent and gather views from under-18s, adding to existing service pressures. While performance is measured against SPSO targets of 5 working days for Stage 1 complaints and 20 working days for Stage 2 complaints, extensions are a legitimate part of the process and are increasingly needed due to the growing complexity of complaints. Overall, 54% of complaints that exceeded target timescales had approved procedural extensions, and when these are taken into account, 89.7% of complaints were handled within the timescales permitted by the procedure.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Stage 1 Complaints actioned < 5 days	81%	-2%	90%		Declining
Stage 2 Complaints actioned < 20 days	66%	-9%	85%		Declining
Call Volume - % of Contacts Answered – Contact Centre	95.15%	3.42%	90%		Improving
% Freedom of Information requests completed on time	82.23%	-4.45%	90%		Declining

What's ahead?

The council is continuing to strengthen its Annual Governance Statement process and deliver improvement actions to support effective governance. An updated improvement plan focuses on key themes including workforce, leadership, performance, fraud, financial management, change, data, governance, and public engagement, reflecting the council's commitment to continuous improvement.

In addition, a new national self-assessment framework for local government has been introduced to improve the quality and consistency of self-evaluation and help councils identify and prioritise areas for further development.

3. Effective use of resources

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- It makes best use of its financial and other resources in all of its activities.
- Decisions on allocating resources are based on an integrated and strategic approach, are risk-aware and evidence-based, and contribute to the achievement of its strategic priorities.
- It has robust procedures and controls in place to ensure that resources are used appropriately and effectively, and are not misused.
- It works with its partners to maximise the use of their respective resources to achieve shared priorities and outcomes.

The Council has in place a number of components for the effective management of its resources, including a Medium-Term Financial Strategy, a Capital Strategy, a Procurement Strategy, a Risk Management Strategy, a Workforce strategy, and a range of HR policies.

Budget setting, asset plans and digital strategy are all aligned to strategic and local priorities. Our medium-term financial strategy provides a set of guiding principles that underpins financial planning, which outlines the financial challenge over the next three years and proposed strategies for dealing with these challenges, including the implementation of change programmes.

Best Value identifies six key areas under effective use of resources:

- 3.1 Workforce
- 3.2 Asset Management
- 3.3 Information and Digital
- 3.4 Risk Management
- 3.5 Financial Management and Planning
- 3.6 Performance

Spotlight on: Asset Management

Dunfermline Learning Campus: Creating Opportunities for Everyone in Fife



The Dunfermline Learning Campus (DLC) is a joint project between Fife College and Fife Council. This Partnership worked together with a shared goal: to improve education, create better job opportunities, and support the local community. The new campus brings two secondary schools together in one modern, flexible building with a new Fife College campus which opened in 2025. The new campus will support young people move more easily from school into college or work and giving them more chances to succeed.

The project also supports Fife's wider goals. It helps grow the local economy by creating jobs and using local businesses. Over £34 million in social and economic value was delivered, which is more than the original £33 million target. This included hiring 139 local workers, supporting 1,883 weeks of apprenticeships, and spending over £20 million with local suppliers.

The campus is more than just a school and learning facility, it's a community hub. It's helped improve local facilities, through donations and volunteer work to give people better places to meet, learn, and enjoy the outdoors.

The project also supports Fife's climate goals by using energy-efficient designs and sustainable building methods.

Following the success of the campus, Fife Council plans to use the same approach for future projects, like the development of the new school in Rosyth. This means more local benefits, more support for communities, and more chances for people across Fife to thrive.

3.1 Workforce

How are we doing?

The Controller of Audit Report (February 2025) commended Fife Council for the innovative work in relation to our workforce, much of which is driven by recruitment, retention and capacity challenges.

Our People Matter: People Planning and Workforce Strategy 2025–2028 integrates workforce planning and strategy around five themes: culture and behaviours, leadership and management, engagement and development, safety and wellbeing, and workforce planning. The strategy is aligned with our finance and change plans. Heartbeat 2026 survey feedback supports corporate and directorate self-assessment and, through alignment with the Health & Safety Executive Management Standards, provides a more joined-up view of engagement, wellbeing and organisational culture.

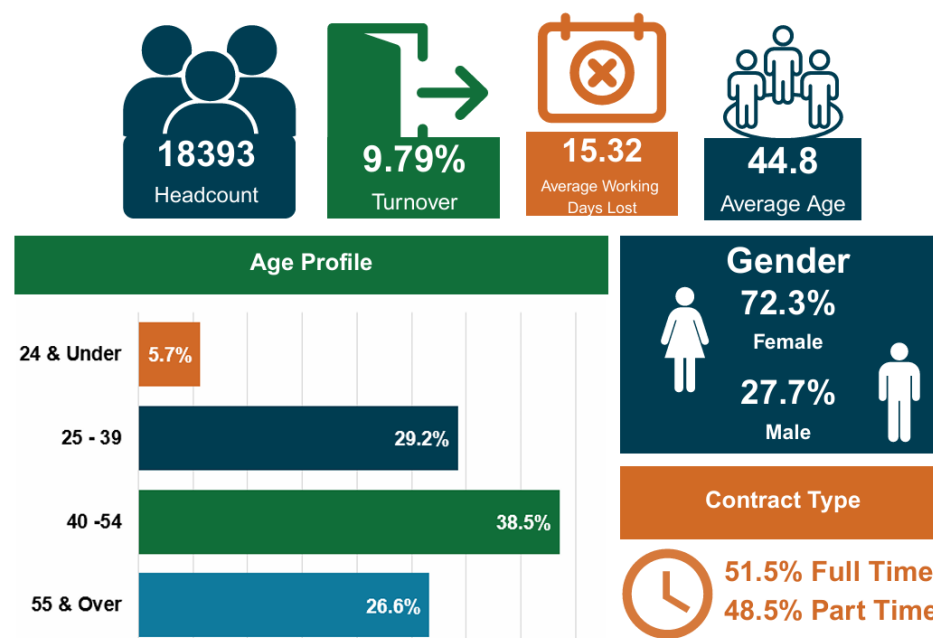
Workforce strategy and planning have been integrated into a revised approach to service planning and performance management, with workforce data included in Annual Service Review Reports.

Workforce planning focuses on assessing current and future workforce needs, identifying gaps, testing scenarios and agreeing actions. Over the past year, the Council has continued to strengthen its workforce planning approach through the introduction of a workforce dashboard, increased engagement with services and directorates, and enhanced HR support. These developments are helping managers better understand workforce trends and plan for future workforce needs.

Targeted support has also been provided to directorates through the development of people plans and succession planning activity. In addition, initiatives focused on attracting and retaining young employees, including a Young Employee Network and manager support forum, are helping to build workforce resilience and better understand the needs of younger staff.

The Braver Than Before programme was a key part of Fife Council's Leadership for Change investment in 2025/26, supporting 100 senior leaders. Evaluation demonstrated improvements in leadership capability, resilience and confidence to lead change and support team wellbeing. Since launching in 2024, the First Line Managers Development Programme has supported 240 managers, with evaluation showing increased leadership skills, confidence and self-awareness.

Workforce Insights 2025/26



3.1 Workforce

How are we measuring up?

Attendance performance remains mixed, with a slight increase in teacher absence levels and a marginal increase in absence levels across the wider workforce.

The Attendance Support Unit (ASU) continues to develop and implement a long-term, evidence-based strategy aimed at achieving sustained improvements in attendance rather than short-term reductions in absence levels alone. This includes strengthening early intervention and support arrangements, increasing focus on reducing the duration and impact of long-term absences, analysing Fife's population health and demographic trends to better understand the drivers of absence, and working closely with services experiencing higher levels of working days lost.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Education (Teachers) – Average Working Days Lost per FTE	8.47	0.05	8.3		Declining
Fife Council – Average Working Days Lost per FTE	15.32	0.57	14.7		Declining

What's ahead?

Our People Matter 2025–2028 will continue to focus on the five workforce themes at both corporate and directorate level. We will further strengthen workforce planning maturity, including understanding future workforce needs. Corporate activity will support key service-level priorities such as succession planning, recruitment and retention, and absence management. We will also build on our innovative resourcing approaches and partnership working to further develop the young workforce.

A further 60 Managers will complete the First Line Managers Programme in late 2026 and further leadership development to support the change agenda is planned. There will continue to be a focus on developing coaching skills which improves communication and encourages a culture where we have conversations which build trust.

We will continue to provide support, resources and opportunities to digitally upskill the workforce and data skills will be a focus of our work. Wellbeing remains an important area of work with resources and tools being available to support employees and managers.

The Attendance Support Unit's work will continue to engage regularly with leadership teams across the Council to identify ways to reduce absence and drive cultural change, informed by research on staff absence and wellbeing.

The Council has an ambitious transformation agenda. Change is most likely to be successful and sustainable where it is underpinned by meaningful workforce engagement, clear and transparent communication, effective leadership and appropriate support for staff through skills development and wellbeing measures. To support this, work has commenced on the development of a people-centred approach to change. As part of this, key stakeholders, including managers and trade unions, will work collaboratively to develop a set of core principles that will underpin a People-Centred Change Framework for the Council.

Given the scale and pace of transformation activity, particularly in relation to the Digital Programme, change will need to be managed in an agile and responsive manner. Early, open and meaningful engagement with the trade unions will remain a key principle of the approach and is already well established.

3.2 Asset management

How are we doing?

The Best Value thematic review of Asset Management (2025/26) found that Fife Council has effective and well-developed arrangements for asset management, supported by a clear Property Asset Strategy, Capital Strategy and Capital Investment Plan that align with the Council's priorities, changing population needs, new ways of working and net zero ambitions.

The council's Property Asset Management strategy 2023 to 2028 provides an overview of the organisation's land and property, including the performance (such as condition, occupancy rates etc.) of the existing estate. Annual Reports on progress against the Property Asset Strategy are reported to the Finance, Economy and Corporate Services Scrutiny Committee.

The strategy recognises the need to continue the Council's significant investment in the school estate, with planned or delivered expenditure of £423.8 million in the period of 2024/25 to 2034/35. This will allow for the delivery of increased Primary Schools as the number of houses in Fife increases alongside the delivery of new modern secondary school such as the Dunfermline Learning Campus, Caledonia High and extended or refurbished secondary schools such as Madras College, Queen Anne High Balwearie High and Forthview High. Fife Council is keen to maximise the use of school buildings by the community. The Dunfermline Learning Campus has become the most used sports facility based in a Fife School. Lessons learned have been incorporated into the design and use of Caledonia High which replaced Inverkeithing High School in August 2026.

Auditors found strong evidence of strategic planning, partnership working and community engagement, highlighting examples such as co-located community facilities, office rationalisation, collaborative working with public sector partners, and investment in modern, sustainable assets. [Templehall Community Hub](#) in Kirkcaldy, opened April 2026, is the latest example of the co-location of Council services within one property, accommodating a customer service point, library and community facilities providing a range of activities for the local community and replacing two former buildings which had elements of RAAC construction. The Council's Estates Team work closely with colleagues in Community Services to market buildings which have been declared surplus to operational requirements. The Council's Blended Working approach has allowed the rationalisation of corporate office accommodation and the co-location of partner agencies such as Police Scotland and NHS Fife.

How are we measuring up?

The proportion of operational buildings that are suitable for current use has reduced slightly and present a key risk that may require targeted investment. There has been an improvement in the percentage of internal floor area of operational buildings in satisfactory condition.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Proportion of operational buildings that are suitable for current use (%)	82.7%	-1.1%	85.7%		Declining
Percentage of internal floor area of operational buildings in satisfactory condition	93.5%	2.4%	91.0%		Improving

What's ahead?

The thematic review identified a significant challenge in delivering the capital programme, with approximately £88 million of capital slippage reported in 2025/26, creating pressure on the achievement of asset plans. Auditors have recommended that the Council strengthen member oversight by introducing specific reporting on delivery of the Property Action Plan that supports the Property Asset Strategy.

Recognising the Council's transformation agenda and the work to introduce a corporate landlord model, a revised and updated Corporate Asset Strategy 2027-2037 is being prepared, which will support the long-term transformational activities of the Council and its community planning partners. The strategy will incorporate any recommendations arising from the 2026 Thematic Best Value Audit, which focused on the Council's approach to Asset Management and the implications of moving towards a Corporate Landlord model for the strategic planning and management of the Council's non-housing property and land portfolio. It will also support placemaking and the delivery of Council policies, such as No Wrong Door, ensuring that our buildings facilitate the transformational shift towards a preventative approach and increasingly integrated service delivery, both across Council services and with external partners.

3.3 Information and digital

How are we doing?

Fife's Digital Strategy has been refreshed, setting the direction for digital transformation and providing the framework for prioritising delivery through the Digital Programme.

The Digital Programme is a key part of the council's wider change programme, supporting:

- Improved and more accessible services
- Greater efficiency and productivity
- Better use of data to inform decisions and drive prevention
- Progressing innovation in service delivery

Significant progress has been delivered across the programme, including greater use of digital and AI tools to improve staff productivity, upgrades to key customer systems, and the expansion of online services and customer channels. A Council-wide Data Strategy and roadmap have also been developed, alongside a structured 12-week Proof of Concept process to support the testing and adoption of new technologies.

The programme is exploring opportunities to transform services through AI, data-driven approaches and emerging technologies. Key developments include the use of smart technologies to support service delivery, and low-code solutions to enable more agile and cost-effective improvements. In Education, the completion of the rollout of iPads to pupils as part of the Transforming Learning programme has strengthened digital inclusion, enhanced learning opportunities and helped develop essential digital skills for the future.

What's ahead?

The refreshed Digital Strategy, Digital Programme and Data Strategy provide the framework for moving digital transformation from planning into delivery. The next phase will need to balance ambition with delivery discipline, ensuring that investment, governance, workforce capability and benefits realisation are clearly aligned to Best Value.

Digital transformation is now moving from strategy into prioritised delivery. The key Best Value test is whether investment is directed towards the changes that will improve outcomes, reduce avoidable demand, strengthen service resilience and support financial sustainability. This requires robust prioritisation, clear business cases, architecture control, information governance, cyber security assurance and measurable benefits.

The Council has made progress through the refreshed Digital Strategy, the Digital Programme, the Data Strategy and the use of structured proof of concept activity. The next stage will need to focus on delivery discipline. This includes confirming the benefits expected from each priority, managing legacy and fragmented systems, improving data quality and ownership, and ensuring services have the capacity and capability to adopt new ways of working.

AI, automation, low code and sensor based technologies offer significant opportunities, but they must be adopted in a controlled way. Use should be lawful, ethical, secure, explainable and aligned to clear service outcomes. This is particularly important where technology influences decisions affecting residents, staff, access to services or the allocation of resources.

Fife's Digital Strategy

Delivery
Digital Programme
Efficiency, Customer,
Data and Innovation

**Digital Workforce
& Leadership**

**Retiring our
remaining legacy**

**Building Sustainable,
Secure and Reliable Services**

3.4 Risk management

How are we doing?

Risk management is a fundamental element of good governance and decision making in any organisation. The Council's risk management arrangements are designed to support, on a continuous basis, the identification, assessment and management of risks as well as the monitoring, reviewing and reporting of them. The Service Manager – Audit & Risk Management Services' overall conclusion for the year to 31 March 2026 is that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's framework of governance, risk management and control.

During 2025/26, the Council continued to strengthen and mature its corporate risk management arrangements through the work of the Risk Management Strategy Group (RMSG) and the delivery of the Risk Management Improvement Plan (RMIP). A significant milestone was the completion of the Risk Management Roll Out Plan, resulting in risk registers being established across all Council services. Good progress was also made in implementing the RMIP, with all high-priority actions completed, apart from the ongoing monitoring of overall plan delivery, and most medium-priority actions also achieved.

Governance and organisational capability were further enhanced through a range of developments. These included expanding the remit of the RMSG to oversee Business Continuity Planning, developing a corporate e-learning package to build risk management skills, and contributing to the creation of an Integrated Assessment tool to support evidence-based decision-making and strengthen links to strategic risk management. Work also commenced during 2025/26 to develop a new Deep Dive methodology, intended to provide greater challenge and scrutiny of strategic risks.

Across the organisation, risk management continued to become more embedded through training, guidance and ongoing support for Directorates. Internal control frameworks were strengthened in key risk areas through internal audit activity and implementation of agreed recommendations. Alongside these developments, the Council's overall risk profile has improved with a reduction in the number of high residual risks since 2024.

Audit and Risk Management Service undertakes a risk-based annual programme of audit work approved by the Standards, Audit and Risk Committee. Internal Audit activity covered a diverse range of areas during

2025/26, including User Access Levels, Goods Receipting, UK Shared Prosperity Fund, Commercial Lets, Care in the Home, Rent Collection, Attendance Management, Affordable Housing Programme, Oversight of Arm's Length External Organisations, Corporate Complaints, Incident Management, Out of Hours Service, Health & Safety Induction, Additional Support Needs School Transport, Purchase Ordering, Information Governance, Liquidlogic and Financial Monitoring.

The audit work during 2025/26 identified that many of the expected controls were in place and operating satisfactorily, however, there is scope for improvement. Audit Services made a range of recommendations in the areas examined and action plans were developed in consultation with management which, once successfully implemented, will improve the Council's governance, risk management and control framework. Audit and Risk Management Service undertakes formal follow-up work and Post Audit Reviews (PARs) to confirm that management is discharging its responsibility in terms of implementing audit recommendations within the agreed timescales. In this year's PAR exercise it was noted that many of the recommendations contained in recently issued Internal Audit reports have been fully implemented.

What's ahead?

Further improvements to the Council's risk management arrangements are planned for 2026/27, building on the progress achieved to date. A refreshed RMIP will be developed and implemented, informed by the Council's risk management maturity assessment, to address remaining actions and emerging priorities. Delivery of outstanding actions will continue, supported by ongoing oversight from the RMSG.

The Council will also focus on further embedding risk management practices across Directorates and, once finalised, rolling out the Deep Dive methodology to strengthen strategic risk oversight and challenge. In addition, new risk management key performance indicators (KPIs) will be introduced to enhance performance monitoring and reporting.

Work is also planned to explore and implement digital solutions that can improve risk management processes, provide better insights, and support more effective decision-making across the organisation. Collectively, these actions are intended to further strengthen the Council's risk management framework and capability.

3.5 Financial management and planning

Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services and the way in which they should be delivered.

How are we doing?

Between 8 December 2025 and 11 January 2026, Fife residents were invited to help shape options as to how the Council spends or saves – for the year ahead and beyond – through the Let's talk about Council spending engagement process.

The General Fund Revenue Budget 2026-29 report submitted to the meeting of Fife Council on 26 February 2026 for budget setting purposes confirmed that the 'Council continues to operate in a climate of financial uncertainty, the enduring impacts of which remain unknown.' The report highlighted, before political decisions, a budget gap of £3.626m in 2026/27, increasing to £52.527m in 2028/29 and noted that 'the assumptions from 2027/28 onwards could be optimistic given the wider economic uncertainty'. Following decisions taken at the meeting, the budget gap for 2026/27 was closed and the remaining gap was reduced to £35.097m by 2028/29. The Council reported a heightened level of future financial risk and uncertainty. In addition, uncommitted General Fund balances were forecast to be £26.5m, equivalent to 2.23%, by 31 March 2028 (this is above the 2% policy minimum); however, these balances are required to manage one-off commitments and are not a sustainable means of addressing recurring budget gaps. For the 2025/26 provisional outturn the level of balances was lower at £24.1m but still above the 2% minimum.

The focus continues to be to ensure that support is provided to communities, individuals and businesses whilst safeguarding the Council's financial sustainability and maintaining service delivery.

The council is progressing a range of transformational work to ensure it can deliver high quality sustainable services that deliver our recovery and renewal priorities set out in the Plan for Fife. Service Change Plans have been reviewed and updated following the approval of the Budget in February 2026.

The Budget 2027-30 Update submitted to the Cabinet Committee on 25 June 2026 highlighted before political decisions, a budget gap of £20.239m in 2027/28 increasing to £66.886m in 2029/30.

The majority of Directorates are showing an underspend, with the exception of Health and Social Care who are reporting an overspend of £3.829m. Regular tripartite meetings at leadership level continue to take place, and strong financial management continues to be a priority. This does not, however, mitigate the risk that demand for services continues to grow and outweigh the resources available.

The General Fund Revenue Budget and the Capital Investment Plan remain intrinsically linked, with capital financing costs (loan charges) met from the revenue budget and affordability continuing to be sensitive to borrowing costs. A similar position is reported in the Housing Revenue Account (HRA), where a budget gap of up to £7.205m had been estimated for 2026/27 reflecting ongoing inflationary pressures and increasing costs of financing capital investment. Although the gap was closed following the budget agreed in February 2026, the HRA remains exposed to a high to medium level of financial risk.

The reserves position continues to be routinely reported to the Cabinet Committee and remains above the policy minimum. These regular reports detail all commitments against balances. These commitments are generally indicating the plans in place to use reserves for particular one-off purposes rather than being used to fund the recurring budget gap. Additionally, the regular reports provide an indication of the likely phasing and timing of when the reserves might be drawn down for those planned uses. The forecast level of reserves is kept under continual review.

Given the ongoing and future pressures the Council is facing due to continuing financial uncertainty, it is important that financial sustainability is reviewed on a regular basis. There is a strategic risk for Financial Instability which is reviewed every three months. Internal controls to mitigate risks include having a Medium-Term Financial Strategy in place; having a long term budget model; regular budget monitoring; scenario planning; having a financial risk register.

3.5 Financial management and planning

How are we measuring up?

There have been improvements in Invoices sampled that were paid within 30 days (%), and Support services as a % of total gross expenditure. There has been a slight reduction in the percentage of income due from Council Tax by the end of the year.

Uncommitted balances are forecast to be above the target of 2%, reflecting the increase in provisional outturn underspend. The position will continue to be kept under close review. The 2025/26 provisional outturn is 98.9% of budget which is within acceptable parameters, particularly when compared with the target and shows almost full utilisation of the resources available to the Council.

The improvement in actual outturn as a % of budgeted expenditure demonstrates a reduction in underspend from the previous year, showing that resources are once again, becoming tighter.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Percentage of income due from Council Tax received by the end of the year	95.3%	0.1%	95.5%		Improving
Invoices sampled that were paid within 30 days (%)	97.4%	0.3%	95.2%		Improving
Actual Outturn as a % of budgeted expenditure	98.9%	-0.8%	100.11%		Improving
Uncommitted General Fund Balance as a % of annual budgeted net revenue	2.0%	0.0%	1.96%		Improving
Support services as a % of total gross expenditure	4.0%	0.1%	4.04%		Improving

What's ahead?

The Council has been able to balance its budget in recent years despite challenging settlements and the future financial sustainability of the Council is of significant concern given the potential risk to core funding and the overall financial outlook. In 2026/27 we will focus on financial sustainability and delivering agreed savings and strong financial management. Directorates will be responsible for ensuring strong financial management and that savings are delivered and that overall budgets are managed. A savings tracker will also be used throughout 2026-27 which will allow reporting on delivery of savings to both Cabinet and Scrutiny committees.

Executive Directors will again be asked to work within the resource envelope provided in the budget and any necessary mitigating actions will be scrutinised by both the Cabinet Committee and in more detail by Scrutiny Committees. It is recognised that there remains a higher level of inherent financial risk within the Health and Social Care Partnership. It is anticipated that the Integration Scheme will be reviewed in 26/27 as it reaches its 5-year review cycle. This will create further discussion on the operation of the integration scheme.

The Council currently holds a level of balances above the policy recommended minimum level. Uncommitted balances are held to cover one off shocks or risks and are not a sustainable means of closing the future recurring budget gap. The level of commitments will be closely monitored in the coming year, with any recommendations being made to Cabinet Committee for approval.

The biennial Capital Plan Review will commence during 2026-27, with a 2027-37 capital plan being approved in February 2027. The capital plan review will consider affordability to ensure the capital plan is sustainable in the long term.

Given the wider economic context there is a significant challenge to the future financial sustainability of the Council. In recognition of this, an updated budget gap for future years was presented to Cabinet Committee in June this year.

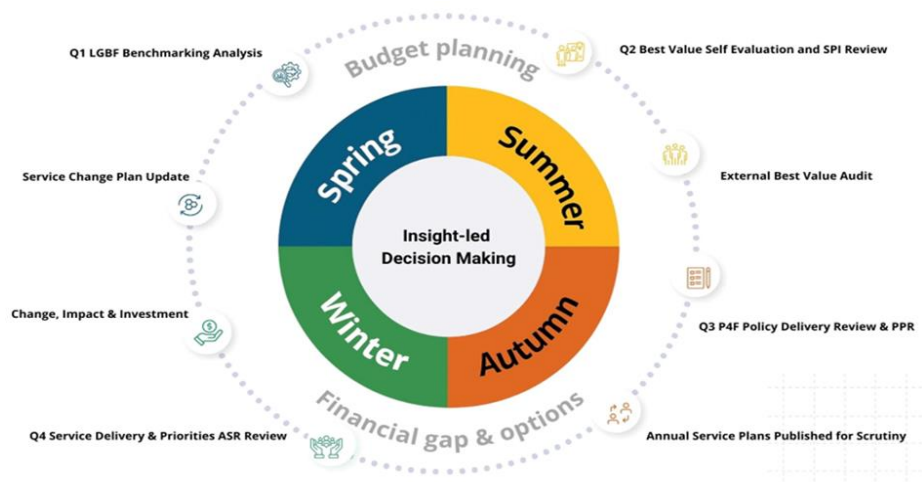
3.6 Performance

How are we doing?

Public Performance Reporting (PPR) plays a crucial role in achieving Best Value, with a strategic approach to public communication. Fife Council has implemented several improvements to provide more up-to-date, timely, and accessible performance information online, including performance data and Local Government Benchmarking Framework (LGBF) information.

An integrated approach to planning and reporting is being adopted to enhance strategic management capabilities and to support scrutiny. This approach involves aligning the Plan for Fife strategy, change planning, and service change plans with improved policy-based and service-driven performance analysis. This approach is based on a routine of quarterly corporate assessment analysis against key metrics, links to operational management plans in key areas such as risk management, finance, workforce, and digital development. Performance information is used internally to ensure sound governance and management but to also support better alignment of plans and resources to policy and outcomes.

The Integrated Framework



Annual Service Reports (ASR) now provide a holistic statement of service, context for delivery, change and improvement priorities and progress and outcomes in relation to strategic objectives and resources. These reports are presented annually to the relevant Scrutiny Committee.

How are we measuring up?

Local Government Benchmarking Framework

The [Local Government Benchmarking Framework](#) (LGBF) helps to assess how well we are doing compared to other Scottish councils in delivering services to local communities.

[Fife's overall performance](#) has remained consistent year on year, with a recent improvement compared to the previous year. Since 2010/11 (base year), Fife has improved its performance on 68 (63%) of LGBF indicators. Overall, from 2023/24 to 2024/25, Fife recorded improvements in 53 (48%) LGBF indicators.

The following table shows the number of indicators that have improved, stayed the same, or declined for Fife by each of the LGBF themes.

Key: Indicator trend			↑ Improved	■ No change	↓ Declined
Base year			Previous year		
Culture & Leisure Services			Culture & Leisure Services		
↑ 5	■ 1	↓ 2	↑ 3	■ 0	↓ 5
Corporate Services			Corporate Services		
↑ 12	■ 0	↓ 2	↑ 5	■ 7	↓ 3
Children's Services			Children's Services		
↑ 19	■ 0	↓ 13	↑ 21	■ 3	↓ 8
Economic Development			Economic Development		
↑ 8	■ 0	↓ 5	↑ 6	■ 2	↓ 5
Tackling Climate Change			Tackling Climate Change		
↑ 5	■ 0	↓ 0	↑ 3	■ 1	↓ 1
Environmental Services			Environmental Services		
↑ 11	■ 0	↓ 3	↑ 6	■ 2	↓ 6
Financial Sustainability			Financial Sustainability		
↑ 2	■ 2	↓ 2	↑ 3	■ 2	↓ 2
Housing Services			Housing Services		
↑ 3	■ 1	↓ 1	↑ 3	■ 2	↓ 0
Adult Social Work Services			Adult Social Work Services		
↑ 3	■ 0	↓ 8	↑ 3	■ 3	↓ 5

3.6 Performance

Best Value

Fife Council has introduced annual self-assessments of its performance against each of the Best Value themes. Our approach was highlighted as a good example for self-assessment by Audit Scotland.

These assessments include 16 Best Value Performance Indicators (BVPs) which help to evaluate how well the council is doing in delivering Best Value.

Assessing performance against our own improvement targets for 2025/26, 8 of the core set of 16 best value indicators have a green RAG status, 5 are amber and 3 are red, showing a mixed picture of improvement overall between 2024/25 and 2025/26.

These indicators are provided throughout this report under 'How are we Measuring up?' Sections.

What's ahead?

The integrated planning, performance, change and investment model will continue to be strengthened across the organisation. This will include stronger links to change plan priorities, improved progress reporting, embedding the independent review process and further development of Annual Service Reports (ASR).

Corporate and service level analysis and reporting will be further coordinated to support strategic decision making. Performance dashboards will continue to be enhanced to strengthen performance management, scrutiny and cross service analysis, helping to improve understanding of outcomes and identify opportunities for improvement.

The Council will continue to develop its continuous Corporate Assessment cycle, independently assessing corporate and service reporting and distilling key insight into a single corporate view. This supports prioritisation, decision making and the ongoing refresh of the corporate baseline, helping to strengthen the link between planning, performance management and continuous improvement. A sense check of performance indicators will also be undertaken to ensure measures remain aligned to strategic priorities, outcomes and benchmarking arrangements.

In parallel, community planning and governance arrangements will be developed through the design of the Plan for Fife 2027, ensuring alignment with associated strategic frameworks, including the next Local Development Plan in 2028.

The Improvement Service and SOLACE, working with audit partners, have developed a new national framework for local government self-assessment. The aim is to simplify and streamline audit processes and strengthen national scrutiny through improved quality and consistency of self-evaluation information. The Council's Annual Service Reports (ASR) and Corporate Assessment cycle provide a strong foundation for developing and embedding this approach as part of an annual cycle of self-evaluation and continuous improvement.

4. Partnerships and collaborative working

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- Members and senior managers have established and developed a culture that encourages collaborative working and service provision that will contribute to better and customer-focused outcomes.
- Effective governance arrangements for Community Planning Partnerships and other partnerships and collaborative arrangements are in place, including structures with clear lines of responsibility and accountability, clear roles and responsibilities, and agreement around targets and milestones.

How are we doing?

Fife Council and its community planning partners (the Fife Partnership) have a clear vision and strategic ambition to build a fairer Fife. This is set out in the [Plan for Fife](#) - the ten-year local outcome improvement plan (LOIP) published in November 2017.

A three-year update was published in 2021: [Plan for Fife: Recovery and Renewal Plan](#), capturing an additional ambition and goals in relation to the climate emergency declared in Fife in 2019. The targets and actions relating to that ambition are set out in the [Climate Fife strategy](#).

Following three-year review work in 2023-24, Fife Partnership concluded that the recovery and renewal priorities should remain the focus for action 2024-27 - in the context of the Plan for Fife's 10-year ambitions. Three priorities drive the council's strategic planning: tackling poverty and preventing crisis; leading economic recovery and building community wealth; addressing the climate emergency.

Plan 27 Design and Leadership engagement sub groups have been shaping the development of the next Plan for Fife. A Coordination Group has been established to provide strategic leadership, direction and oversight, ensuring a joined-up approach to the development and delivery of Plan for Fife 2027.

Between July 2025 and August 2026, partners across the Fife Community Planning Partnership increasingly recognised the need for stronger collaboration to shape and deliver Plan for Fife 2027. Leadership groups and partnership

boards worked together to build relationships, review evidence, map existing strategies, and explore how community planning could be strengthened.

Discussions consistently highlighted the need for a more joined-up, whole-system approach focused on shared priorities, simplified governance, reduced duplication, and better alignment of resources. Partners supported a shift towards co-creation, shared leadership, and collaborative decision-making as the standard way of working. By January 2026, proposals were developed to streamline partnership structures, simplify delivery arrangements, and create a sustainable leadership network.

Strategic Leadership Conversations held during summer 2026 reinforced partner commitment to the emerging vision, helping to build collective ownership and support a more coordinated approach to delivering Plan for Fife 2027.

What's ahead?

The first phase of leadership engagement on the development of the Plan for Fife 2027 aimed to ensure that partner leadership teams have a shared understanding of the role and system-wide opportunity of the Community Planning Partnership in public service reform, and are clear on their contribution to co-developing and delivering the new Plan ahead of its proposed endorsement in late 2027.

From September 2026, the focus will shift to policy and system development, including the development and testing of emerging propositions and the completion of impact assessments.

Engagement activity will continue through November with Policy Leads, Delivery Boards and existing Partnerships. This will link, where appropriate, with wider public engagement taking place as part of other ongoing consultation activity.

By February 2027, a first draft of the new Plan will be prepared for internal and peer review. This will be followed in the Spring by further refinement of the draft and a second phase of public engagement to gather feedback on the proposed direction and content. Formal consultation will be planned for the Summer 2027, with the aim to finalise the document ahead of approval and adoption in Autumn 2027.

5. Working with communities

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- Early and meaningful engagement and effective collaboration with communities to identify and understand local needs, and in decisions that affect the planning and delivery of services.
- A commitment to reducing inequalities and empowering communities to effect change and deliver better local outcomes.
- That engagement with communities has influenced strategic planning processes, the setting of priorities and the development of locality plans.

How are we doing?

Strategic plans are supported by local community plans in each of Fife's seven local committee areas. These set out how areas are working to address the needs of local communities.

Local neighbourhood plans have been completed for North Queensferry, Blairhall and Aberdour.

The Templehall Community Hub is a new multi-purpose community facility in Templehall, Kirkcaldy, which officially opened to the public on 27 April 2026. It was developed by Fife Council as part of a wider regeneration programme for the area and replaces several older facilities, including the former Templehall Community Centre, the Argos Centre, and services previously provided from Kirkcaldy North Customer Service Centre. The Templehall Community Hub was developed with strong community input and provides a welcoming, accessible space that brings services, learning opportunities and community activities together in one location. It serves as a central focal point for the Templehall area and demonstrates a place-based approach to delivering integrated services closer to communities.

A new online consultation platform, Citizen Space (CS) is supporting council-wide delivery of consultation and engagement objectives. To date 102 activities have been hosted on CS with 21,814 responses. This has included support for 3 Participatory Budgeting activities (Kirkcaldy, Glenrothes and Dunfermline) resulting in 6,583 votes being cast, and many local projects being funded.

A wide-ranging consultation on Council spending priorities was carried out in advance of the 26/27 budget being agreed. In addition to the 2,454 responses online responses, 34 facilitated sessions reached an additional 386 participants.

Our community engagement toolkit is supporting engagement methods across the council. E-learning is being developed to support staff with community engagement practices.

Support continues to be provided for activity across the council for example: the ongoing playpark regeneration project, Gaelic language plan, tenants satisfaction, community action plans and Plan 27.

A cross-party elected members' working group has been convened to support and guide our strategy in relation to community assets and the Future of Leisure.

The Subsidised Lease Policy has been revised and approved by Cabinet, to improve consistency and transparency in how we support groups in leasing council assets across Fife, at heavily subsidised rates. We are working closely with Fife Voluntary Action to deliver targeted, supportive outreach to groups.

The Dunfermline New City Assembly met over three weekends between January and March 2026 to deliberate on priorities for the City of Dunfermline.

Recommendations from the assembly are informing future plans for the City.

A Tenants Rent Conference is held in November each year to consult tenants on rent options and this is followed by a rent survey of all council tenants by February. The report on the HRA Revenue Budget and rent options takes account of the tenants' views on the proposed rent increase.

The council is preparing a new Local Development Plan (LDP) which is being shaped by the views and aspirations of communities across Fife. Following a call for sites and submission of ideas, these are being assessed against site assessment criteria, as well as referencing national and local planning policies, and an emerging spatial strategy to ensure they are required and suitable for development. This process is informing the sites and ideas that will be included in the Proposed Local Development Plan.

The Rural Voice Panel is a group of people who live in North East Fife and have lived experience of rural poverty. They share their knowledge and experience to help shape local policies, services and support.

The Poverty Alliance have been helping to gather lived experience from across Fife to inform priorities for local action on child poverty.

5. Working with communities

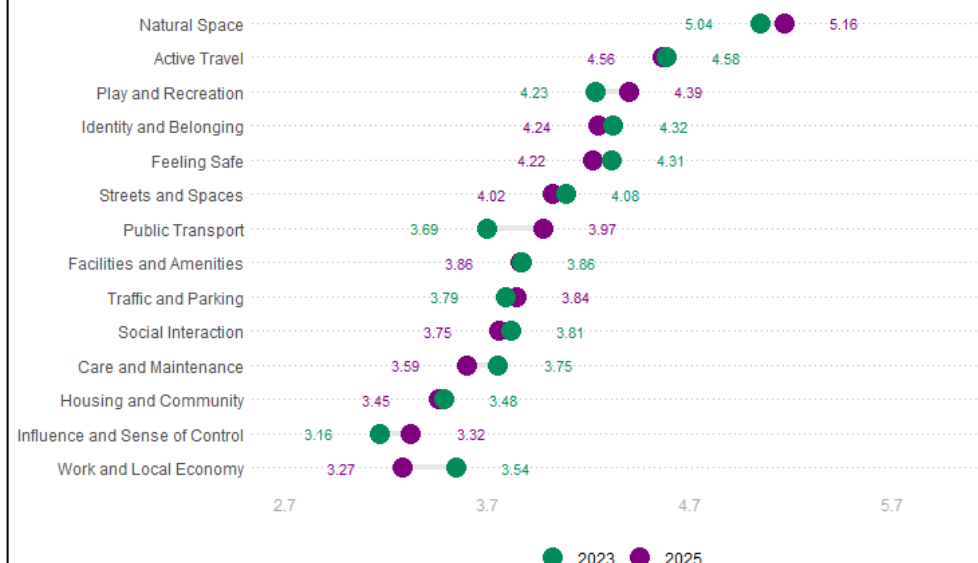
How are we measuring up?

Since 2016, we have been tracking the relative need for improvement in different aspects of place through a biannual Place Survey. While Fife has generally been seeing a growing need for improvement in place, the relative need for improvement has remained relatively consistent.

Since 2023, Fife has seen improvements in public transport, play and recreation, influence and sense of control and natural space. Minimal change has been seen in feeling safe, identity and belonging, streets and spaces, social interaction, housing and community, and active travel. There is a greater need for improvement in work and local economy, and care and maintenance. Transport and mobility is the lens through which residents experience almost every other aspect of local life, from housing pressures and the condition of town-centres to safety after dark and access to essential services.

Fife Place Standard

Difference between 2025 and 2023 average scores



What's ahead?

Building on public engagement through the budget consultation process, the Council will continue to embed use of national standards for community engagement and the council's approved online consultation platform Citizen Space (CS) across the organisation to meet statutory duties to consult and deliver on the priorities identified following public engagement.

A public consultation on the Proposed Local Development Plan will run for a minimum of 12 weeks and will give everyone the opportunity to comment on the content of the Plan, including sites and ideas.

The UK government has announced Pride in Place funding for two Fife neighbourhoods: Methil and Buckhaven, and the West Fife Villages. Neighbourhood Boards in each of the areas have made a positive and purposeful start in establishing the local structures required to lead the ten-year Pride in Place programme and are now focused on governance, staffing, community engagement and the development of a long-term regeneration plan for the area.

An action plan is being co-produced with all partners in the City of Dunfermline to work towards Citizens Assembly recommendations. New governance structures are being considered, including engagement with local businesses to drive forward High Street improvements. A youth forum will be established to strengthen youth voice in the area. A £30,000 PB process is being planned for Dunfermline North Ward, with a focus on anti-poverty.

Fife Council is working with local communities, businesses, and partners to help develop a long-term plan for Kirkcaldy town centre and waterfront. Supported by the £20 million UK Government Growth Mission Fund, the project has involved a wide range of engagement activities, including public drop-in events, opportunities for people to share their views in person and online, stakeholder discussions and dedicated engagement with young people. Ideas, comments, and feedback gathered through this work have helped identify the opportunities, challenges and priorities that matter most to local people. This is helping to inform future plans and investment decisions, ensuring proposals are shaped by the people who know Kirkcaldy best.

6. Sustainability

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- Sustainable development is reflected in its vision and strategic priorities.
- Sustainable development considerations are embedded in its governance arrangements.
- Resources are planned and used in a way that contributes to sustainable development.
- Sustainable development is effectively promoted through partnership working.

How are we doing?

The Climate Change Act (Scotland) 2009 introduced mandatory duties for local authorities to contribute to climate change mitigation and to climate change adaptation, and to act sustainably. Our strategy, Climate Fife (2024) outlines our approach to meeting this duty.

We continue to put the climate emergency at the heart of any future digital plans to further reduce the Council's carbon impact in Fife. The recent growth in flexible and home-based working has been enabled and sustained, cutting travel-to-work miles by our staff and supporting further rationalisation of the Council's building estate (and associated power consumption).

Other actions include decarbonising Fife Council's buildings by becoming more energy efficient and using more low carbon energy sources, and aiming to reduce our emissions from our own buildings by 68% by 2030 against 2020 levels. This is being achieved through capital investment in renewable energy sources such as photo-voltaic cells and the introduction of buildings which are designed and built to Passivhaus standards.

An internal audit was conducted a 2025 assessing the arrangements and controls in place to mitigate climate change and sustainability risks. It highlighted areas of good practice, including; the use of a Climate Risk and Vulnerability Assessment, Continuous Professional Development programme, and partnership projects at both the local (Climate Action Fife) and regional (Climate ready South East Scotland) levels. It also noted areas of improvement including guidance, staff training and improved reporting, each of which is being addressed through an action plan, notably the agreement to have mandatory

climate training for managers and key staff, and the development of a climate champions network.

How are we measuring up?

The Total Fife Council Carbon Footprint (tCO₂e) continues to be within target and remains on track to achieve target for 2030 of a reduction of at least 75%.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Total Fife Council Carbon Footprint – tCO ₂ e	49,001	-3,196	71,366		Improving

What's ahead?

Once adopted, the new Local Development Plan, known as Fife's Place Plan will replace the existing Local Development Plan ([FIFEplan](#)). It will also replace the Supplementary Guidance on Affordable Housing, Low Carbon Fife, Making Fife's Places, and Minerals. Along with the Scottish Government's [National Planning Framework 4](#) (NPF4), it will form the statutory development plan for Fife. It will set out the planning policies and proposals for the use and development of land across Fife for the next 10 to 20 years.

As part of our Climate Fife strategy's Big Resilience move a £150,000 Climate Adaptation Fund will be trialled demonstrating leadership in responding to the climate emergency and practical adaptation action at a local level. This provides an opportunity for Fife Council to demonstrate practical adaptation action at a local level and demonstrate leadership in responding to the climate emergency. £139,000 will fund community organisations to deliver place-based climate adaptation projects through the approved fund process.

The Big Energy Move will progress potential for alternative energy sources including: a detailed feasibility study of mine water heat opportunities in Fife and examining the potential for expanding district heat in Glenrothes, Dunfermline and Kirkcaldy.

7. Fairness and Equality

What is required?

In achieving Best Value, a local authority will be able to demonstrate that:

- That equality and equity considerations lie at the heart of strategic planning and service delivery.
- A commitment to tackling discrimination, advancing equality of opportunity and promoting good relations both within its own organisation and the wider community.
- That equality, diversity and human rights are embedded in its vision and strategic direction and throughout all of its work, including its collaborative and integrated community planning and other partnership arrangements.
- A culture that encourages equal opportunities and is working towards the elimination of discrimination.

How are we doing?

Fairness is at the heart of the vision of the Plan for Fife, and reflected in our priorities of tackling poverty, leading economic recovery, and ensuring a just transition as part of addressing the climate emergency

Fife Council has identified its Equality and Diversity priorities for the period 2025-2029. These are:

- Access to communication and services;
- Inclusive communities;
- A working environment where inclusion is prioritised and promoted;
- Raising education achievement and attainment.

Fife Council is committed to making inclusive, evidence-informed decisions in shaping services and allocating resources. A new Integrated Impact Assessment (IIA) framework was piloted to strengthen our policy development and committee reporting / decision making process. This focuses the assessment clearly on the impacts of proposals on our communities and staff, which reflects the statutory purpose of equality, children's rights & wellbeing, socio economic, consumer and environmental duties.

Fife's Gaelic Language Plan 2026–2031 sets out how the Council and its partners will strengthen Gaelic across Fife.

Informed by the voice of lived experience, Fife has developed a Dignity Charter with Poverty Alliance to address stigma as a barrier to people taking up support.

Fife is part of the Fairer Scotland Pathfinder work with the Scottish Government, which is supporting work across the country, to redesign how public services work locally to tackle child poverty. The Fife pathfinder is focussed on Cowdenbeath to complement the No Wrong Door work.

How are we measuring up?

The Gender Pay Gap, and the proportion of highest paid 5% employees who are women show marginal change in short term but an improving trend over time.

Performance Indicator	Value	Annual change	Target	RAG	Long Trend
Gender Pay Gap	-0.25%	-0.41%	1.44%		Improving
Proportion of highest paid 5% employees who are women	61.6%	-0.1%	60.3%		Improving

What's ahead?

The community Integrated Impact Assessment (IIA) framework is being rolled out, supported by further guidance and training.

Fife Council funds Fife Centre for Equalities (FCE) who hold monthly community feedback / discussion sessions to ensure that equality priorities are monitored and enable ongoing concerns of communities to be captured. FCE is currently working with Migration Policy Scotland to understand the needs of migrants or 'new Scots' and how well they are able to integrate and access Council services.

Fife Council provides two-yearly updates on progress against its Equality & Diversity Priorities, with the next update due April 2027.

The Scottish Government has developed an Equality and Human Rights Mainstreaming Toolkit and is asking Councils to consider this as part of the Public Sector Equality Duty. The Toolkit will be used across Council Services to assess understanding of equalities and, where appropriate, include actions as part of the corporate action plan and reported on through the two-yearly updates.

Further information

Council plans and performance

We regularly report on our performance so you can see how we're doing at:

- providing services for people and communities
- delivering on our promises and priorities
- using resources

Best Value

The Local Government in Scotland Act 2003 places a duty on all Councils to secure Best Value, which is defined as the delivery of continuous improvement in the performance of all the Council's functions and activities.

For Best Value thematic review reports go to [Best Value | Fife Council](#)

How we compare and improve

We regularly compare our performance with other Scottish Local Authorities, to see how well we are doing.

[Fife LGBF assessment 2025/26](#) gives an overview of Fife's progress

You can use the [Local Government Benchmarking Framework \(LGBF\)](#) to look at our performance against that of other Councils and see how we are doing, compared to the Scottish average.

Annual Service Reports (ASR)

Annual Service Reports provide a holistic statement of service, context for delivery, change and improvement priorities and progress and outcomes in relation to strategic objectives and resources. These reports are presented annually to the relevant Scrutiny Committee and are published online alongside Key Performance Indicator (KPI) Reports to support transparency and accountability.

Links to Annual Service Reports and KPI reports can be found on our Webpage - [Council plans and performance | Fife Council](#)