

Cabinet Committee

Council Chamber, Fife House, North Street, Glenrothes /
Blended Meeting



Thursday, 8 October 2026 - 10.00 am

AGENDA

Page Nos.

1. **APOLOGIES FOR ABSENCE**
2. **CHANGE OF MEMBERSHIP** - To note the following membership change:-
 - **New Member** - Councillor Darren Watt
 - **Outgoing Member** - Councillor Peter Gulline
3. **DECLARATIONS OF INTEREST** – In terms of Section 5 of the Code of Conduct, members of the Committee are asked to declare any interest in particular items on the agenda and the nature of the interest(s) at this stage.
4. **MINUTES**
 - (i) Cabinet Committee of 10 September 2026. 3 - 6
 - (ii) Appeals Sub-Committee of 27th and 28th August 2026. 7 - 8
5. **FIFE DEVELOPMENT PLAN SCHEME 17** – Report by the Head of Planning, Climate and Sustainability Services. 9 - 37
6. **FIFE VISITOR LEVY** – Report by the Executive Director (Place). 38 - 78
7. **EDUCATION DIRECTORATE IMPROVEMENT PLAN 2026-27** – Report by the Executive Director (Education). 79 - 87
8. **FIFE CHILDREN'S SERVICES PLAN 2026-29** – Report by the Executive Director (Communities). 88 - 97
9. **SUPPORT FOR VOLUNTARY ORGANISATIONS** – Report by the Head of Communities and Neighbourhoods Service. 98 - 106
10. **FIFE'S GAELIC LANGUAGE PLAN 2026-2031** – Report by the Head of Communities and Neighbourhoods Service. 107 - 155
11. **CABINET COMMITTEE - OUTSTANDING REMITS FROM COMMITTEES** 156 - 157

Members are reminded that should they have queries on the detail of a report they should, where possible, contact the report authors in advance of the meeting to seek clarification.

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1 October 2026

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BLENDED MEETING NOTICE

This is a formal meeting of the Committee and the required standards of behaviour and discussion are the same as in a face to face meeting. Unless otherwise agreed, Standing Orders will apply to the proceedings and the terms of the Councillors' Code of Conduct will apply in the normal way

For those members who have joined the meeting remotely, if they need to leave the meeting for any reason, they should use the Meeting Chat to advise of this. If a member loses their connection during the meeting, they should make every effort to rejoin the meeting but, if this is not possible, the Committee Officer will note their absence for the remainder of the meeting. If a member must leave the meeting due to a declaration of interest, they should remain out of the meeting until invited back in by the Committee Officer.

If a member wishes to ask a question, speak on any item or move a motion or amendment, they should indicate this by raising their hand at the appropriate time and will then be invited to speak. Those joining remotely should use the "Raise hand" function in Teams.

All decisions taken during this meeting, will be done so by means of a Roll Call vote.

Where items are for noting or where there has been no dissent or contrary view expressed during any debate, either verbally or by the member indicating they wish to speak, the Convener will assume the matter has been agreed.

There will be a short break in proceedings after approximately 90 minutes.

Members joining remotely are reminded to have cameras switched on during meetings and mute microphones when not speaking. During any breaks or adjournments please switch cameras off.

THE FIFE COUNCIL - CABINET COMMITTEE - BLENDED MEETING

Council Chamber, Fife House, North Street, Glenrothes

10 September 2026

10.00 am - 1.00 pm

PRESENT: Councillors David Ross (Convener), David Alexander, Lynn Ballantyne-Wardlaw (substituting for Councillor Derek Glen), John Beare (substituting for Councillor Craig Walker), Patrick Browne, James Calder, Rod Cavanagh, Fiona Corps, Altany Craik, Dave Dempsey, Gavin Ellis (substituting for Councillor Julie MacDougall), Linda Erskine, Brian Goodall, Peter Gulline, Judy Hamilton, Alycia Hayes, Cara Hilton, Gary Holt, Allan Knox, Carol Lindsay, Bailey-Lee Robb, Alistair Suttie (substituting for Councillor Sam Steele) and Jan Wincott.

ATTENDING: Ken Gourlay, Chief Executive; Elaine Muir, Executive Director (Finance and Corporate Services), Ashleigh Allan, Head of Finance, Les Robertson, Head of Revenue and Commercial Services, Lindsay Thomson, Head of Legal and Democratic Services, Philip Blair, Legal Services Manager and Michelle McDermott, Committee Officer, Legal and Democratic Services, Finance and Corporate Services Directorate; John Mills, Head of Housing Services, Greig Henderson, Service Manager and Ian Dawson, Business Change Manager, Housing Service, Communities Directorate; John Mitchell, Head of Roads and Transportation Services and Jane Findlay, Lead Consultant, Roads and Transportation Service, Kevin Treadwell, Service Manager and William Shand, Strategic Development Manager, Planning, Climate and Sustainability Services, Place Directorate.

APOLOGIES FOR ABSENCE: Councillors Derek Glen, Julie MacDougall, Sam Steele and Craig Walker.

549. CHANGE OF MEMBERSHIP - FIFE SPORTS AND LEISURE TRUST

It was noted that Councillor Kathleen Leslie had replaced Councillor Patrick Browne as a member of Fife Sports and Leisure Trust.

550. DECLARATIONS OF INTEREST

No declarations of interest were submitted in terms of Standing Order No. 22.

551. MINUTE

The committee considered the minute of the Cabinet Committee meeting of 13 August 2026.

Decision

The committee approved the minute.

Councillors Gavin Ellis and Allan Knox joined the meeting during consideration of the above item.

552. REVENUE MONITORING 2026-27

The committee considered a report by the Executive Director (Finance and Corporate Services) providing a strategic overview of Fife Council's finances and reporting on the current forecast position for financial year 2026/27.

Decision

The committee:-

- (1) instructed Services to continue to mitigate overspends in order to manage within overall service budgets in the current year and ensure strong financial management;
- (2) noted that detailed monitoring reports would be submitted to the relevant Scrutiny Committees; and
- (3) requested that Scrutiny Committees ensured appropriate level of support and challenge in relation to financial reports.

553. CAPITAL INVESTMENT PLAN - PROJECTED OUTTURN 2026-27

The committee considered a report by the Executive Director (Finance and Corporate Services) providing a strategic overview of the Capital Investment Plan and advising on the provisional outturn for the 2026/27 financial year.

Decision

The committee:-

- (1) approved the Capital Investment Plan re-profiling detailed in Appendix 1 to deal with the carry forward budgets from 2025-26 into later years of the plan;
- (2) noted the projected outturn position and that the level of financial risk continued to be heightened due to the impact of inflation and supply chain challenges;
- (3) instructed Services to plan projects within the approved resource within the Capital Investment Plan;
- (4) noted that more detailed capital outturn reports for 2026-27 would be submitted to relevant Scrutiny Committees of the council;
- (5) noted that budget variances would be managed by the appropriate Directorate in conjunction with the Investment Strategy Group; and
- (6) noted the updated prudential indicators provided.

554. DAMPNESS AND MOULD IN COUNCIL HOUSES - INTRODUCTION OF SCOTTISH REGULATIONS 6 OCTOBER 2026

The committee considered a joint report by the Head of Housing Services and the Head of Environment and Building Services outlining the key challenges and actions which would arise from the introduction of the Scottish Regulations for tackling dampness and mould in council properties.

Decision

The committee approved the changes required to comply with the new regulations and noted the proposed actions by Housing Services and Environment and Building Services to ensure compliance.

Councillor Cara Hilton joined the meeting during consideration of the above item.

555. HOUSING SERVICES REVISED PETS POLICY

The committee considered a report by the Head of Housing Services setting out the revised policy and approach of Fife Council to the keeping of pets in council housing, including specific provisions relating to XL bully type dogs.

Decision

The committee:-

- (1) agreed the changes required to comply with the new regulations in relation to XL bully type dogs; and
- (2) noted the proposed actions by Housing Service to ensure compliance with the Pets' Policy.

556. CABINET COMMITTEE - OUTSTANDING REMITS FROM COMMITTEES

The committee noted the list of outstanding remits from committees.

The meeting adjourned at 11.40 am and reconvened at 11.50 am.

The committee resolved, under Section 50(A)(4) of the Local Government (Scotland) Act 1973, as amended, to exclude the public and press from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in paras. 8 and 9 of Part 1 of Schedule 7A of the Act.

557. SOUTH OF SCOTLAND REGIONAL EV CHARGING INFRASTRUCTURE - PROCUREMENT OUTCOME (PRIVATE REPORT)

The committee considered a joint report by the Head of Roads and Transportation Services and the Head of Revenue and Commercial Services seeking approval of the recommendation to award a 20 year contract for the provision of public electric vehicle (EV) charging for Fife Council.

Decision

The committee:-

- (1) approved the proposed award of a Concession Contract by City of Edinburgh Council, as the lead authority on behalf of the eight authority South of Scotland Group;
- (2) noted that the contract would commence on 2 November 2026 for a period of twenty years;

- (3) noted that the contract would be awarded by City of Edinburgh Council until partner councils (including Fife Council) had received approval in line with their respective standing orders; and
- (4) agreed that an annual report on progress of the project would be submitted to the appropriate committee.

Councillors Rod Cavanagh and Gavin Ellis left the meeting during consideration of the above item.

**558. STRATEGIC TRANSPORTATION INTERVENTION MEASURES,
DUNFERMLINE: EAST END BRIDGE (PRIVATE REPORT)**

The committee considered a report by the Head of Roads and Transportation Services seeking approval to progress delivery of the first section of the Northern Link Road at Halbeath (Northern Link Road - East End) which forms part of the STIM programme in Dunfermline. The project was a critical item of infrastructure required to support planned housing growth and facilitate the delivery of a new primary school serving the wider development area.

Decision

The committee:-

- (1) approved Option 1 detailed in the Business Case as the preferred delivery approach for the Northern Link Road - East End; and
- (2) noted the potential shortfall in the funding for the STIM programme and that mitigation actions were being explored to reduce/remove this where possible.

THE FIFE COUNCIL - APPEALS SUB-COMMITTEE

Committee Room 3, 5th Floor, Fife House, North Street, Glenrothes

27 August, 2026

1.30 pm – 3.10 pm

PRESENT: Councillors Allan Knox (Convener), David Alexander and Lynn Ballantyne-Wardlaw.

ATTENDING: Jacqui Cameron, Service Manager – Human Resources Service and Jennifer Monaghan, Solicitor, Legal and Democratic Services.

Representing the Authority - Donald Macleod, Executive Director, Education Services, Linsey Gilmartin, HR Business Partner, Human Resources and Andrew Maxwell, Solicitor, Harper McLeod.

Representing the Appellant – The appellant, Jillian Merchant (Advocate) and Ross Taylor, Solicitor, Gunner Cooke.

14. EDUCATION SERVICES - DISMISSAL APPEAL - SUBMIT RELEVANT PAPERS

The Sub-Committee, under Section 50(A)(4) of the Local Government (Scotland) Act 1973, excluded the public from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Part 1 of Schedule 7A to the Act.

The Sub-Committee considered the written submissions by both parties and also heard both parties' oral representations, following which the Authority's representatives and the appellant and their representative withdrew from the meeting.

Decision

The Sub-Committee agreed that the grounds of the appeal had not been substantiated, and therefore the appeal had not been upheld.

THE FIFE COUNCIL - APPEALS SUB-COMMITTEE

Committee Room 2, 5th Floor, Fife House, North Street, Glenrothes

28 August 2026

10.30 am – 12.10 pm

PRESENT: Councillors Eugene Clarke (Convener) Linda Erskine, Alycia Hayes and Lynn Ballantyne Wardlaw.

ATTENDING: Stevie Murray, Service Manager – HR, Human Resources Service and Kerry McLaren, Team Manager - Legal Services, Finance and Corporate Services.

Representing the Authority - Donald Macleod, Executive Director, Education Services and Linsey Gilmartin, HR Business Partner, Human Resource Services.

Representing the Appellant – The appellant and Darren Waplington, Teachers Union.

15. EDUCATION SERVICES - DISMISSAL APPEAL - SUBMIT RELEVANT PAPERS

The Sub-Committee, under Section 50(A)(4) of the Local Government (Scotland) Act 1973, excluded the public from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Part 1 of Schedule 7A to the Act.

The Sub-Committee considered the written submissions by both parties and also heard both parties' oral representations, following which the Authority's representatives and the appellant and their representative withdrew from the meeting.

Decision

The Sub-Committee agreed that the grounds of the appeal had not been substantiated, and therefore the appeal had not been upheld.

Fife Development Plan Scheme 17

Report by: Pam Ewen, Head of Planning, Climate and Sustainability Services

Wards Affected: All

Purpose

To seek approval of the Fife Development Plan Scheme, seventeenth edition, for publication.

Recommendations

It is recommended that the committee:

- (1) approves, for adoption, the 2026 Fife Development Plan Scheme (seventeenth edition) for publication, deposit and copying to Scottish Ministers (Appendix 1);
- (2) delegates non-substantive edits to the Head of Planning, Climate and Sustainability Services; and
- (3) agrees the arrangements described in paragraph 3.1 to hold elected member workshops in June 2027.

Resource Implications

None. Preparation of the Development Plan Scheme is part of Planning, Climate and Sustainability Services' work programme and is prepared within existing resources.

Legal & Risk Implications

The Planning (Scotland) Act 2019 requires the Council, when preparing the Development Plan Scheme, to seek the views of the public on what the content of the Participation Statement should be and have regard to any views expressed.

The Development Plan Scheme programmes adoption of Local Development Plan 2 (LDP2) beyond the Scottish Government target of May 2028. Failure to meet the target could increase risk as Fife's existing Local Development Plan becomes older. However, as discussed in paragraphs 2.11 – 2.12 of this report, the revised programme for Fife's new Local Development Plan is not currently expected to increase housing land supply risk.

Impact Assessment

An Integrated Impact Assessment has been undertaken (Appendix 2). The Development Plan Scheme relates solely to revising the timetable for preparation of LDP2. It does not introduce or amend planning policy, strategic objectives, land use allocations, service provision, or decision-making criteria.

As no substantive policy changes are proposed, there are no direct impacts arising from this proposal in relation to equality, children's rights and wellbeing, socio-economic disadvantage, consumer interests, climate change, Fair Work, health or other matters considered through Fife Council's Integrated Impact Assessment framework. Any future policy proposals emerging through preparation of LDP2 will be subject to separate assessment as part of the plan-making process.

Consultation

The Head of Legal and Democratic Services and Head of Finance have been consulted in the preparation of this report. There are no outstanding issues.

1.0 Background

- 1.1 All planning authorities in Scotland are to produce a Development Plan Scheme at least annually or when directed by Scottish Ministers. Development Plan Schemes:
 - a) explain what the Development Plan is and its component parts including the Local Development Plan;
 - b) set out the timetable for preparing the next plan; and
 - c) explain how the public at large can get involved in preparing the Local Development Plan.
- 1.2 The most recent Fife Development Plan Scheme (DPS16) was published in April 2026. Changes from the timescales given in DPS16 requires an earlier than usual revision. The revised Development Plan Scheme (DPS17) is presented in Appendix 1.
- 1.3 The Fife Development Plan is now comprised of the [Fourth National Planning Framework \(NPF4\)](#) and the adopted [Local Development Plan \(FIFEplan\)](#) together with supplementary guidance issued in connection with FIFEplan.
- 1.4 Legislation requires that as soon as is reasonably practicable after a Development Plan Scheme has been adopted, the Council is to send two copies to the Scottish Ministers, publish it (including by electronic means) and place a copy of it in each library in Fife.

2.0 Discussion

- 2.1 Development Plan Schemes must include a Participation Statement which should say how and with whom consultation on the plan will take place. It should also say how the Council will involve the public and stakeholders in the preparation of the Plan. The Statement will be used when the Local Development Plan is submitted to Scottish Ministers for examination to show how the Council has conformed with the Participation Statement's proposed means of engagement.
- 2.2 The Planning (Scotland) Act 2019 requires the Council, when preparing the Development Plan Scheme, to seek the views of the public on what the content of the Participation Statement should be and have regard to any views expressed. The 2022 edition of the Development Plan Scheme invited the public at large to express their views on the content of the Participation Statement. This invitation remains open and feedback will inform the public engagement stage.

- 2.3 The Participation Statement in this Development Plan Scheme reflects the preferences and most efficient way to keep Fife's citizens and other stakeholders informed about plan progress and how to engage. It recognises that some stages of plan preparation are better managed by in-person events, such as seeking views on the Proposed Plan. The proposed methods of engagement are based on experience and consistent with the guidance on effective community engagement in local development planning published by the Scottish Government in December 2024.
- 2.4 LDP2 will be known as *Fife's Place Plan* to reflect its role as a corporate document acting as the spatial expression of the *Plan4Fife* Local Outcome Improvement Plan. The Local Development Plan Regulations state the Development Plan Scheme is to indicate the anticipated timetable for constitution of the new LDP and must specify when the Council expects to:
- a) publish its evidence report and its proposed local development plan;
 - b) submit its proposed local development plan to the Scottish Ministers; and
 - c) adopt the proposed local development plan.
- 2.5 The regulations and guidance specify the date convention to be used follows fiscal year quarters: 1Q = April-June; 2Q = July-September; 3Q = October-December; 4Q = January-March.
- 2.6 The anticipated milestone dates for Fife's Place Plan (LDP2) between now and adoption are given below. Changes from the timescales given in Development Plan Scheme 16 (DPS16) result from a delay in the Scottish Government's Planning & Environmental Appeals Division (DPEA) concluding the Evidence Report Gate Check (two months later than programmed) together with the need to realign the Plan with the revised timescales for the *Plan4Fife* Local Outcome Improvement Plan (LOIP), delays to technical assessments, aligning engagement with key stakeholders and ensuring there is time to learn from any issues through those planning authorities who have submitted to Examination ahead of Fife.
- 2.7 This delay directly affects the programme for preparing the Proposed Plan, which must reflect an approved Evidence Report and the latest LOIP. Although technical work and site assessments have continued, progress has been constrained. As a result, the timetable published in Development Plan Scheme 16 is no longer achievable.
- 2.8 A range of project plan scenarios have been evaluated, considering stakeholder engagement and alignment with other Council programme cycles and partner organisations. Meanwhile, preparatory work for LDP2 continues.
- 2.9 The revised timeline proposes presenting the Proposed Plan and Proposed Delivery Programme to Cabinet Committee and Full Council in August/September 2027. Opportunities to shorten the subsequent examination period are limited, being dependent on the volume of representations. However, efficiencies may be achieved using AI enabled tools to support summarisation of consultation responses, subject to ongoing assessment by BTS and data protection colleagues.
- 2.10 Further work will be carried out to review the Local Development Plan stages to reduce timescales where possible. Some cautious assumptions are made regarding the length of the plan examination which should be shorter given the role of the Gate Check in establishing the evidence base on which the plan will be prepared. With the revised timetable, plan adoption is projected within 2029.

- 2.11 The Scottish Government has set a target for all new-style Local Development Plans to be adopted by May 2028. Progress on plan preparation is monitored biannually by the Scottish Government. Delays are being experienced across a number of planning authorities due to the increased complexity of the new development planning system. The most recent monitoring data, published in March 2026, indicates that Fife is one of a number of planning authorities currently projected to adopt its plan after the target date. In response, the Scottish Government published an Action Plan and supporting guidance in February and March 2026 to assist plan preparation and delivery.
- 2.12 While the May 2028 target is not a statutory requirement, failure to meet the target could increase risk as Fife's existing Local Development Plan becomes older. In general terms, this could lead to a reduction in the effective housing land supply as allocated sites are built out. However, the revised programme for Fife's new Local Development Plan is not currently expected to increase housing land supply risk. The 2025 Housing Land Audit confirms that Fife continues to maintain a healthy housing land supply position, which will be kept under review through ongoing monitoring.

Table 1 – Fife's Place Plan (LDP2) stage timetable

Stage	Expected date DPS16 (2026)	Expected date DPS17 (2026)	Change from DPS15 (2025)
Evidence Report submission to Gate Check	1Q 2024/25 (April 2024) (submission)	1Q 2024/25 (April 2024) (submission)	No change
	1Q 2025/26 (June 2025) (1 st resubmission)	1Q 2025/26 (June 2025) (1 st resubmission)	No change
	4Q 2025/26 (February 2026) (2 nd resubmission)	4Q 2025/26 (February 2026) (2 nd resubmission)	No change
Gate Check close	1Q 2026/27 (April 2026)	1Q 2026/27 (June 2026)	+2 months
Proposed LDP2 and consultation	4Q 2026/27 (January 2027)	2Q 2027/28 (August 2027)	+7 months
Submit Proposed Plan to Scottish Ministers	3Q 2027/28 (November 2027)	1Q 2028/29 (June 2028)	+7 months
Examination Report published by DPEA	2Q 2028/29 (August 2028)	4Q 2028/29 (February 2029)	+6 months
Adoption	3Q 2028/29 (November 2028)	1Q 2029/30 (May 2029)	+6 months

3.0 Conclusions and next steps

- 3.1 The timescales programmed for the main stages to prepare *Fife's Place Plan* contained in the Development Plan Scheme do not contain all the details such as the Council's own committee governance stages. A series of Area Committee LDP workshops took place from January – March 2026. Member engagement will continue as the plan is prepared. Member workshops will be held in June 2027 ahead of the programmed timescale of Cabinet committee in August 2027.

- 3.2 In conclusion, this edition of the Development Plan Scheme discharges the Council's legislative requirement to publish its Development Plan Scheme at least annually. It includes:
- a) information on the changes to development planning coming from the Planning (Scotland) Act 2019;
 - b) an up-to-date timescale for the key stages in preparing the Fife's Place Plan;
 - c) updates on planning guidance, development frameworks, and development briefs; and
 - d) contact information for the public to communicate with the Planning, Climate and Sustainability Service.
- 3.3 Future editions of the Development Plan Scheme will be reported to this Committee.

List of Appendices

1. Fife Development Plan Scheme 2026 (seventeenth edition)
2. Integrated Impact Assessment

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:-

- [Planning \(Scotland\) Act 2019](#)
- [The Town and Country Planning \(Development Planning\) \(Scotland\) regulations 2023](#)
- [Local Development Planning Guidance 2023](#)

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Fife Development Plan Scheme 2026

Seventeenth Edition

Planning, Climate & Sustainability Service





Dunfermline - © Ian McCracken



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About the Development Plan Scheme

The Town and Country Planning (Scotland) Act 1997 (as amended by the Planning (Scotland) Act 2019), and the Town and Country Planning (Development Planning) (Scotland) Regulations 2023, require planning authorities to prepare a Development Plan Scheme each year.

This is the seventeenth edition of the Fife Development Plan Scheme which:

- Provides information about Fife's Development Plan and its preparation timetable;
- Summarises updated information on planning guidance, development frameworks and development briefs; and
- Let stakeholders know when and how they can get involved in the plan preparation.



Development Planning

The planning system in Scotland is led by development plans which form the basis for making planning decisions.

The Fife Development Plan is now comprised of [the Fourth National Planning Framework \(NPF4\) \(opens in a new window\)](#) and the adopted [Local Development Plan \(FIFEplan\) \(opens in a new window\)](#) together with supplementary guidance issued in connection with FIFEplan.

Following NPF4's adoption by the Scottish Government, the former **SESplan** and **TAYplan Strategic Development Plans** no longer have effect and are not part of the Development Plan. NPF3 and Scottish Planning policy have also been superseded.

The Act introduced provisions for **regional spatial strategies**. These are not part of the development plan but are to be taken into account in preparing local development plans. The Act does not prescribe the geographical areas to be covered by regional spatial strategies, nor at this stage the procedures for their preparation.

An interim regional spatial strategy has been produced for South East Scotland. It includes all of Fife. There is currently no agreed timescale for a formal version and the relevant part of the Planning (Scotland) Act 2019 is not in force at the time of writing.

[Local Place Plans](#) have also been introduced by the Act. These do not form part of the Local Development Plan but have an important role in preparing it. More information on local place plans is given later in this scheme.

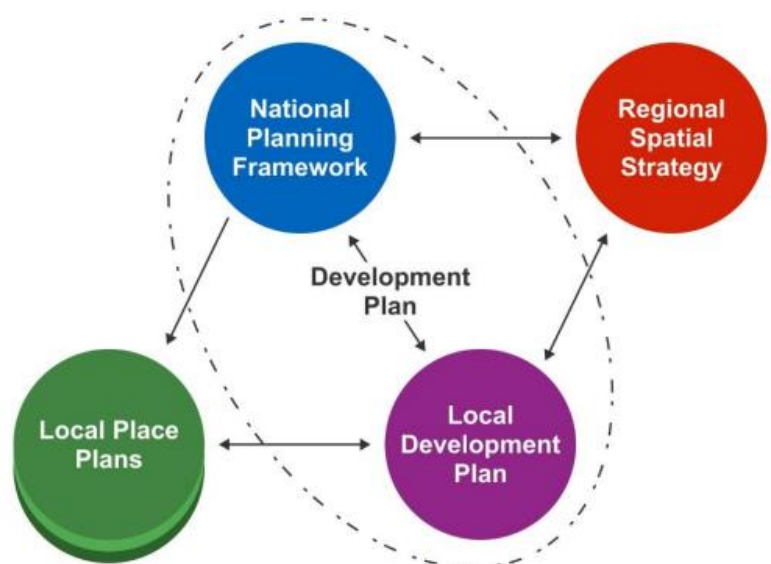


Figure 1 – The statutory development plan and related plans



Fife's Local Development Plan

Adopted FIFEplan (Fife's Local Development Plan)

The current Local Development Plan, FIFEplan was adopted on 21 September 2017. As it was adopted more than five years ago, it needs to be updated.

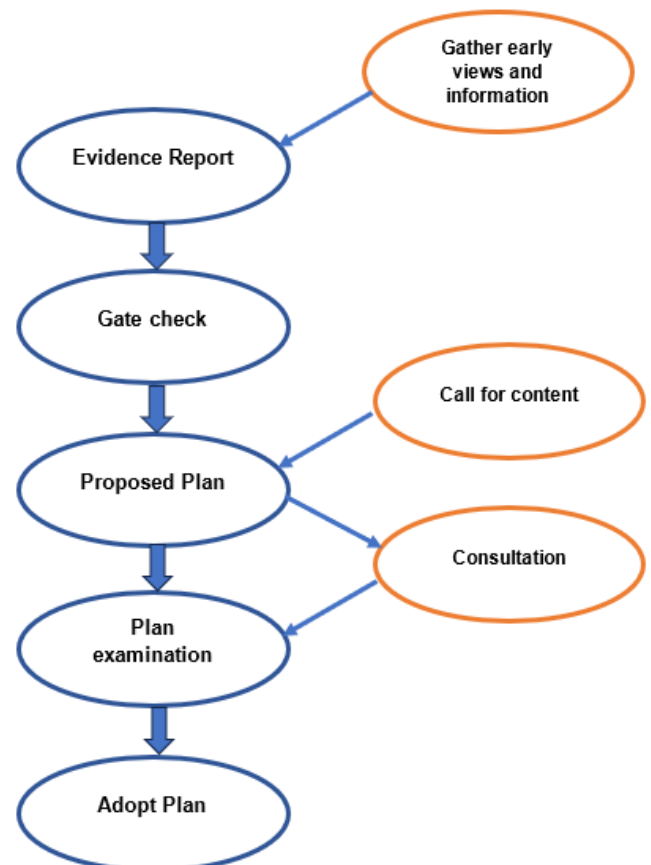
Fife's Place Plan (LDP2)

Under the new Planning Act, Local Development Plans (LDPs) are to be reviewed every ten years, rather than five years as previously. The process for the preparation of LDPs has changed. There is no Main Issues Report stage; instead, the first main stage is the preparation of an Evidence Report. The Evidence Report sets out the Council's views on the matters listed which the Local Development Plan will address. It is the basis for an independent assessment of whether the Council has sufficient information to prepare the Plan. That assessment will be by a person appointed by Scottish Ministers during a 'Gate Check' at the start of the plan preparation process.

Every planning authority in Scotland should have a new style LDP in place within around five years of the Regulations coming into force – that is, by May 2028. LDP2 will be called Fife's Place Plan to reflect its role as a corporate document acting as the spatial expression of the Local Outcome Improvement Plan - *Plan4Fife*. It is programmed to be adopted by the Council in 2029. The milestone steps for Fife's Place Plan between now and adoption are outlined on this page and the timetable is set out later in this Development Plan Scheme.

Plan themes and changes

Fife's Place Plan will be quite different from FIFEplan in 2017. It will contain fewer policies because NPF4 provides most policies for development management. Climate change and the nature crisis will be core themes. The plan will be more place-focussed by setting out development requirements and objectives for local areas. As far as possible, development briefs and guidance will be included in the Plan. It will also be prepared alongside the Council's updated Plan4Fife, which will set the corporate policy direction for Fife's Place Plan to follow as a spatial land use plan.



Fife's Place Plan (LDP2) Timetable

The timetable for the plan preparation shows the expected dates for each plan stage. The date convention used is in accordance with local development planning regulations and guidance: 1Q = April-June; 2Q = July-September; 3Q October-December; 4Q = January-March.

Table 1 - LDP2 Key stage dates

Stage	Expected date	Change from DPS16 (2026)
Evidence Report submission to Gate Check	1Q 2024/25 (April 2024)	No change
Evidence Report re-submission to gate check	1 st – 1Q 2025/26 (June 2025) 2 nd – 4Q 2025/26 (February 2026)	No change No change
Gate Check Close	1Q 2026/27 (June 2026)	+ 2 months
Proposed LDP2 and consultation	2Q 2027/28 (August 2027)	+ 7 months
Submit Proposed Plan to Scottish Ministers	1Q 2028/29 (June 2028)	+ 7 months
Examination Report published by DPEA	4Q 2028/29 (February 2029)	+ 6 months
Adoption	1Q 2029/30 (May 2029)	+ 6 months

Timescales have shifted following a review of the Fife's Place Plan project plan. The DPEA's final Gate Check assessment concluded in June 2026, 2 months later than programmed in DPS16. In assessing the implications for the work programme post Gate Check, a range of scenarios were evaluated, considering Member engagement needs and alignment with other Council programme cycles and partner organisations.

The democratic process for preparing the LDP is set out in the Council's committee powers: Fife's seven Area Committees have a role in considering the potential impact of strategic policy proposals and making recommendations to the relevant committees. Cabinet Committee has a remit to recommend the Local Development Plan Evidence Report, the Local Development Plan, and the Local Development Plan Delivery Programme for final approval by the full Fife Council.



Participation Statement

The Participation Statement is a summary of when and how the Council proposes to engage the public on the production, adoption, and implementation of the Development Plan. This will include future changes to NPF4 although the consultation on that part of the Development Plan will be led and run by the Scottish Government. The Participation Statement also considers who is to be included, how the Council will consult, and the steps to involve the public in the process.

When you can influence Fife's Place Plan (LDP2)

There are three stages where the public can influence the shape of the next plan: early engagement (Evidence Report); the call for content (the beginning of Proposed Plan stage); and following publication of the Proposed Plan.

Table 2 – Fife Local Development Plan engagement activity is listed on the next pages

Plan stage	Engagement	How	When
Early canvassing of views - <ul style="list-style-type: none"> • Younger persons (age 16-25) engagement – June 2022 • 20 Minute Neighbourhood Case Study survey – September 2022 • Have Your Say on the Future of Fife's places survey engagement outcomes (Fife-wide) – October 2022 • PAS Engaging with gypsies, travellers, and travelling show people – Fife-wide – February 	<i>Involve</i> <i>Consult</i> <i>Collaborate</i>	<ul style="list-style-type: none"> • Online and in-person • Web based surveys and commissioned engagement • In person at Sinclairtown, Freuchie, Tayport, Donibristle, North Queensferry, Kingsbarns, Canongate, Lumphinnans, and Torryburn primary schools (Living Well Locally and Play Sufficiency Assessment) • In Woodmill and Bell Baxter High Schools (Play Sufficiency Assessment) 	June 2022 – August 2023



Plan stage	Engagement	How	When
2023 <ul style="list-style-type: none"> • Businesses and Organisations Survey • Disabled Persons & Place survey engagement outcomes (Fife-wide) – April 2023 • Play Sufficiency Assessment (Fife-wide) – May 2023 		<ul style="list-style-type: none"> • Community sessions in Cupar, Lochore, and Buckhaven (Play Sufficiency Assessment) 	
Inviting community bodies to prepare local place plans	<i>Involve</i>	<ul style="list-style-type: none"> • Invite to all community councils and registered community bodies • Social media • Dedicated local place plans website (opens in a new window) created • Webinar workshop • Capacity support provided online and in person by Planning Aid Scotland 	May 2022 – end June 2024



Plan stage	Engagement	How	When
Participation Statement	<i>Inform Involve Consult</i>	<ul style="list-style-type: none"> • Invitation in Development Plan Scheme 12 (2022) to comment on how the Council should consult and engage. • Social media • E-newsletter 	December 2022 – November 2023
Gate check <ul style="list-style-type: none"> • The Scottish Government's Planning & Environmental Appeals Division (DPEA) conducts the gate check. This is to provide an independent assessment of whether the Council has sufficient information to prepare an LDP 	<i>Inform</i>	<ul style="list-style-type: none"> • Website • Online forums • E-newsletter 	April 2024 – June 2026
Plan preparation - <ul style="list-style-type: none"> • Call for content – what the Plan should say for communities and Fife-wide to address the issues identified in the Evidence Report 	<i>Inform Involve</i>	<ul style="list-style-type: none"> • Website • Online forums • E-newsletter • Report back in a 'you said, we did' format. 	November 2024 – February 2025 August 2027
Proposed LDP (draft plan) <ul style="list-style-type: none"> • Plan approved by Fife Council and published for public consultation – a minimum of 12 weeks 	<i>Consult</i>	<ul style="list-style-type: none"> • Website • Notification for neighbouring land (conterminous with or within 20 metres of the boundary of a specific site) • In person drop-in events • E-newsletter 	August 2027 – November 2027



Plan stage	Engagement	How	When
Modifying the plan <ul style="list-style-type: none"> Assess representations to the Proposed LDP Negotiate changes where agreement can be reached with objectors (and other affected parties) to make modifications to the Proposed LDP 	<i>Inform</i>	<ul style="list-style-type: none"> Website Online forums E-newsletter 	December 2027 – May 2028
Submit Plan to Scottish Ministers for examination	There is no consultation on this stage. The examination is led and managed by the Scottish Government, but the LDP website will be updated with the latest news		June 2028
LDP progress	<i>Inform Involve Consult</i>	<ul style="list-style-type: none"> LDP webpage E-newsletters Media articles and news 	Throughout the plan preparation period since May 2022.
National Planning Framework	<i>Inform</i>	<ul style="list-style-type: none"> LDP webpage E-newsletters 	When changes are made to NPF4

A summary of all engagement will be published in an engagement calendar as the Plan progresses.

Comments on this version of the Participation Statement are invited through the contact address in the HAVE YOUR SAY box on the last page.



Table 3 – Fife Local Development Plan assessments

Plan stage	Strategic Environmental Assessment	Habitats Regulations Assessment	Flood Risk Assessment	Development Plan Transport Assessment	Public Sector Equality Duty Assessment	Fairer Scotland Duty Assessment
Evidence Report	✓ Note 1		✓		✓	✓
Plan preparation including site assessment	✓	✓	✓	✓	✓	✓
Proposed Plan (draft plan)	✓	✓	✓	✓	✓	✓
Adopted Plan	✓				✓	✓

Note:

1. The Evidence Report is not subject to a Strategic Environmental Assessment (SEA) Environmental Report, but it scopes the SEA and will be accompanied with a scoping report.



Delivery Programme

The Delivery Programme accompanies FIFEplan by identifying what is required to implement FIFEplan and deliver its proposals, the expected timescales and who is responsible. The Delivery Programme shows the linkages between development and the provision of related infrastructure and helps to coordinate activity in identifying priorities and funding. Delivery Programmes must be approved by the full Council and updated at least every two years following the Plan's adoption.

The [FIFEplan Delivery Programme 2024](#) is a step change to a more comprehensive and informative Delivery Programme to be used for Local Development Plans. Future iterations of the Delivery Programme will look to include information regarding estimated high level costs to the Council as a result of development and other relevant financial implications.

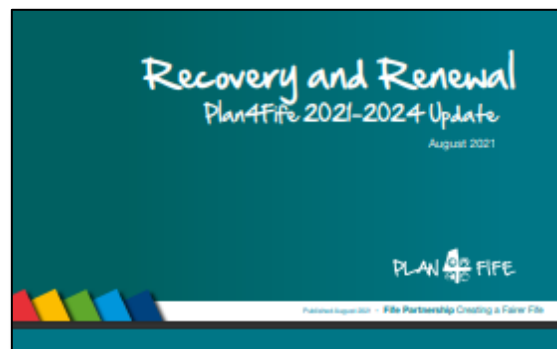


Community Planning

Community Planning is how public bodies work together and with the community in each council area to make life better for people. Fife's Local Outcome Improvement Plan - [Plan 4 Fife: 2017-2027](#) was published in April 2018 as Fife's new Community Plan. An update to this was published in August 2021 [Recovery and Renewal: Plan4Fife 2021-2024 Update](#).

Work on revising the Plan 4 Fife will be co-ordinated with the LDP preparation.

Local Community Plans for each of Fife's seven local committee areas are in place, and these are in the process of being updated. Neighbourhood Plans have also been developed for selected areas. All these above plans will help to identify priorities as we review the Local Development Plan.



Local Place Plans

The 2019 Planning Act introduced provisions to enable community bodies to prepare [Local Place Plans](#). These will not form part of the development plan but will help to inform it.

An invitation to communities to prepare Local Place Plans was issued in May 2022, through:

- Letters to community councils
- Our Planning e-newsletter
- Fife Voluntary Action e-newsletter
- News and social media releases

Local Place Plans have been introduced to encourage communities to be active participants in planning for their futures. Examples of the issues that they might address include:

- Proposals for new homes (including affordable), local employment, tourism or community facilities
- Sites which help support new renewable energy projects, or climate change adaptation measures, such as flood mitigation
- Improvements to town and neighbourhood centres
- Improvements to open space, play facilities and active travel
- Conservation of the natural and built environment
- Land for community food growing

These are plans for local communities that have a focus on development, land use and 'place-making' (an all-inclusive approach to the design, development, regeneration and management of the built environment).

Our [register of Local Place Plans](#) shows where community groups across Fife.



Supplementary Guidance

The main purpose of supplementary guidance is to help applicants understand what planning authorities expect in relation to planning applications.

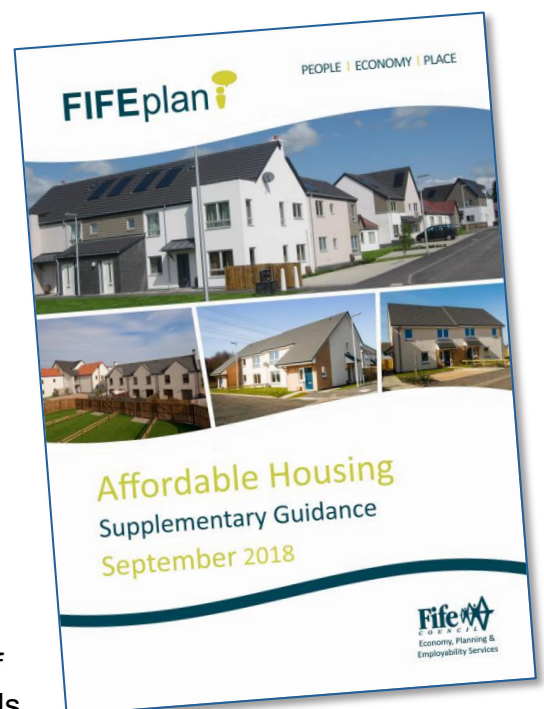
Supplementary guidance prepared in connection with a Local Development Plan, subject to meeting consultation requirements, forms part of the Development Plan and is referred to in this document as statutory supplementary guidance. Supplementary guidance prepared for the former Strategic Development Plans no longer have effect and have been withdrawn.

A range of statutory Supplementary Guidance has been produced since the adoption of the Local Development Plan:

- Making Fife's Places Supplementary Guidance
- Affordable Housing Supplementary Guidance
- Minerals Supplementary Guidance
- Low Carbon Supplementary Guidance

The Council will also continue to use existing non-statutory guidance listed in this Development Plan Scheme and will prepare other guidance on a range of planning matters as required. A full list of current and proposed Fife Council planning guidance is included in Table 4.

Non-statutory guidance - Policy for Development and Noise was produced in 2021. This guidance aims to ensure that new development does not lead to detrimental impacts on existing businesses and future investment, or to impacts on the health and wellbeing of new or existing residents exposed to unacceptable levels of noise.



The future of Supplementary Guidance

Statutory provisions for Supplementary Guidance have been removed under the 2019 Planning Act. Local Councils will still be able to produce supplementary guidance on specific planning issues, but this will no longer have 'development plan' status.



Table 4 – Supplementary Guidance, Development Frameworks and Development Briefs (position at September 2026)

Topic	Status	Timescales
Statutory Supplementary Guidance		
Affordable Housing	Adopted Supplementary Guidance	Adopted Autumn 2018
Making Fife's Places	Adopted Supplementary Guidance	Adopted Autumn 2018
Minerals	Adopted Supplementary Guidance	Adopted Autumn 2018
Low Carbon Fife	Adopted Supplementary Guidance	Adopted January 2019



Topic	Status	Timescales
Non-Statutory Guidance		
Planning Obligations Framework Guidance	Updated version of this guidance approved in March 2026	Complete
Houses in Multiple Occupation in Central St Andrews Conservation Area	Approved Supplementary Planning Guidance June 2011.	To be reviewed as part of the Fife's Place Plan (LDP2)
Lochgelly Supplementary Planning & Transportation Guidance	Approved Supplementary Planning Guidance September 2011	Complete
St Andrews Design Guidelines	Approved Supplementary Planning Guidance August 2007	Complete
Inverkeithing Design Guide	Approved Supplementary Planning Guidance October 2024	Complete



Topic	Status	Timescales
Development Frameworks & Briefs		
East Sands Urban Design Framework	Approved September 2010	Complete
Levenmouth Strategic Land Allocation Strategic Framework	Approved October 2012	Complete
St Leonards Fields and Memorial Hospital	Approved November 2011	Complete
Development brief for Bonnygate, Cupar gap site	Approved November 2012	Complete
Gap site at 269-293 High Street, Cowdenbeath	Approved March 2011	Complete
Millgate Development Brief, Cupar	Approved November 2008	Complete
Crail North Development Framework	The community led charrette report 'Deciding Crail's Future' and Crail's Local Place Plan will inform the Council's framework for this site.	Timescales to be confirmed – to follow assessment of 'Local Place Plan' by local community.
Rosyth Waterfront Development Framework	Approved December 2017	Complete
ATS depot, Cupar	Updated Brief Approved March 2019	Complete
Madras College (Kilrymont) – Design & Development Framework	Framework approved January 2020	Complete



Topic	Status	Timescales
Town Centre Frameworks		
Kirkcaldy Town Centre Design & Development Framework	Approved October 2015	Complete
Kirkcaldy Charrette Area - Green Infrastructure Masterplan	Produced April 2018	Complete
Kirkcaldy Town Centre Car Parks Design & Development Brief	Produced February 2023	Complete
Glenrothes Town Centre Design & Development Framework	Produced September 2016	Complete
Glenrothes Town Centre Masterplan	Approved March 2021	Complete
Cowdenbeath Town Centre Design & Development Framework	Approved July 2015	Complete
Leven Town Centre - Urban Design Study	Produced August 2012	Complete
Dunfermline City Centre Design & Development Framework	Approved March 2025	Complete



KEEP IN TOUCH

You can keep in touch with the Policy & Place team preparing the Fife's Place Plan (LDP2) using the options shown.



If you prefer to write to us, you can do so by addressing your mail to:

Policy & Place Team,
Planning, Climate and Sustainability Service,
Fife House,
Glenrothes,
Fife KY7 5LT

We also welcome your views on the Participation Statement which sets out how we will engage with you and keep you informed.

HAVE YOUR SAY

E-mail your suggestions on this Development Plan Scheme to:
fife.devplan@fife.gov.uk



Fife Development Plan Scheme 2026
Seventeenth Edition





Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
57
Title:
Fife Development Plan Scheme 17
What is this proposal about?
The proposal is to update and approve the Fife Development Plan Scheme. This is a statutory requirement under the Planning (Scotland) Act 2019 and updates the timetable for preparation of the next Local Development Plan (LDP2), while setting out how and when communities and stakeholders can engage in the plan-making process.
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
There will be no change to policy, service provision, or the content of the emerging Local Development Plan. The only change relates to the timetable for preparing LDP2, reflecting ongoing technical work, statutory evidence-gathering requirements, and the need to align with the preparation of the revised Local Outcome Improvement Plan and other key Council strategies.
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
A range of programme scenarios has been considered in developing the revised timetable, taking account of Member engagement requirements, statutory plan-making processes, alignment with wider Council programmes, and partnership working arrangements.
The Planning (Scotland) Act 2019 requires planning authorities, when preparing a Development Plan Scheme, to seek views on the content of the Participation Statement and to have regard to any comments received. The Council invited views on the Participation Statement through the 2022 Development Plan Scheme, and this opportunity remains open. Any feedback received will continue to inform the design and delivery of future public engagement activities associated with the preparation of LDP2.
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Yes. Cabinet Committee, 8th October 2026
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
No
Your Service Name
Planning, Climate and Sustainability Service
Date:
03/09/2026

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	N
Will this proposal impact on people who experience socio-economic disadvantage?	N
Will this proposal have an impact on children / young people's rights & wellbeing ?	N
Will the proposal affect consumers and/or small businesses?	N
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	N

I confirm that the proposal has no impacts relating to protected characteristics, socio-economic disadvantage, children and young people, consumers or small businesses, or the environment.

Where you have confirmed no impact is expected, please provide rationale

The proposal relates solely to revising the timetable for preparation of LDP2. It does not introduce or amend planning policy, strategic objectives, land use allocations, service provision, or decision-making criteria.

As no substantive policy changes are proposed, there are no direct impacts arising from this proposal in relation to equality, children's rights and wellbeing, socio-economic disadvantage, consumer interests, climate change, Fair Work, health, or other matters considered through Fife Council's Integrated Impact Assessment framework. Any future policy proposals emerging through preparation of LDP2 will be subject to separate assessment as part of the plan-making process.

Review & Completion

Will this assessment need to be reviewed in future? Y / N, If yes, please give details

Yes. This assessment will require to be reviewed annually as the next Development Plan Scheme is prepared.

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

03/09/2026

Senior Officer Sign-Off:

Pam Ewen

Designation:

Head of Planning, Climate and Sustainability Service

8 October 2026.

Agenda Item No. 6

Fife Visitor Levy

Report by: Carol Connolly, Executive Director (Place)

Wards Affected: All

Purpose

This paper presents the findings from the early engagement and consultation exercise undertaken to inform the potential introduction of a Visitor Levy in Fife, alongside the outcomes of the initial Economic Impact Assessment and updates to the legislative framework.

The report then seeks Committee approval to proceed to statutory consultation on a draft Visitor Levy Scheme for Fife.

Recommendations

It is recommended that Committee:

- (1) note the progress made in developing the evidence base for a potential Visitor Levy in Fife, including the findings from stakeholder engagement, consultation activity and economic analysis undertaken to date;
- (2) support and approve, for the purpose of undertaking statutory public consultation, the Draft Visitor Levy Scheme (as set out in this report (s.6) and Appendix 3), based on a fixed-rate levy per room/unit per night;
- (3) agrees to Fife Council undertaking statutory public consultation in accordance with the Visitor Levy (Scotland) Act 2024) and the Visitor Levy (Scotland) Amendment Act, based on the draft scheme, and to refine the scheme as necessary based on the results of the consultation process; and
- (4) agrees to a further report to be presented to Cabinet Committee following completion of a statutory public consultation of no less than 12 weeks setting out:
 - the outcome of consultation;
 - a finalised proposed Visitor Levy Scheme (including recommended levy rate);
 - detailed implementation, governance and administrative arrangements;
 - and a final decision on whether to adopt a Visitor Levy in Fife.

Resource Implications

The consideration of a Visitor Levy continues to be supported through existing service budgets and dedicated project resources. Specialist consultancy support has been commissioned to assist with economic analysis, stakeholder engagement and evidence gathering. Development costs incurred at this stage would be recoverable should Fife Council ultimately decide to introduce a Visitor Levy in accordance with the provisions of the legislation.

Legal & Risk Implications

The Visitor Levy (Scotland) Act 2024 provides local authorities with discretionary powers to introduce a Visitor Levy. The Council must comply with the statutory requirements set out in the legislation, including consultation with businesses, residents, community organisations and visitors before any final decision is made. There are reputational risks associated with both introducing and not introducing a levy, highlighting the importance of a robust evidence base and transparent engagement process.

Impact Assessment

This report does not propose any immediate changes to Council policies or services. It seeks approval to undertake formal consultation on a proposed Visitor Levy scheme for Fife, in accordance with the Visitor Levy (Scotland) Act 2024. The consultation would provide residents, businesses, community organisations and other stakeholders with the opportunity to comment on the proposed scheme and help inform its future development. Following consultation, officers may recommend amendments to the proposed scheme in response to feedback received before returning to Committee for consideration. Any decision on whether to introduce a Visitor Levy in Fife would be subject to further consideration through the Council's governance processes. Please see IIA at Appendix 7.

Consultation

Engagement and consultation are a key element of the Visitor Levy project. Early engagement consultation was focused on understanding stakeholder views on the potential introduction of a Visitor Levy in Fife, including perceptions of the levy, potential impacts, and key considerations for implementation. Feedback gathered through this process helps inform future decision making and the development of potential options. A further statutory requirement for a formal consultation is to be undertaken on a proposed draft scheme, developed using the evidence and feedback gathered during the initial engagement phase.

1.0 Background

- 1.1 The Visitor Levy (Scotland) Act 2024 provides local authorities with discretionary powers to introduce a Visitor Levy on overnight accommodation stays within their area. Following recent amendments (July 2026) to the legislation, local authorities now have the option of applying either a percentage-based charge or a fixed-rate charge per night, providing greater flexibility in scheme design. Authorities may determine whether a levy applies across all or part of their area, set a maximum number of chargeable nights and establish local exemptions where appropriate. Experience from local authorities already progressing levy schemes indicates that keeping exemptions to a minimum can help reduce administrative complexity and support efficient operation of the scheme.
- 1.2 Any Visitor Levy scheme must have objectives that contribute to developing, supporting or sustaining facilities and services used by, or substantially benefiting, visitors. This creates opportunities to invest in a range of priorities including visitor infrastructure, public realm improvements, destination management, tourism marketing, major events, sustainable tourism initiatives and projects that enhance the overall visitor experience. Revenue may also be used to support the maintenance of existing tourism-related services and facilities, helping to ensure that destinations remain attractive and competitive.

- 1.3 [VisitScotland guidance](#) highlights the importance of aligning any Visitor Levy scheme with local and regional tourism strategies. In Fife, the [Fife Tourism Strategy 2023-2030](#) provides a strong framework for considering how any future levy revenue could support priorities relating to Place, People, Businesses and Sustainability. This alignment will be an important consideration in assessing future options and ensuring any potential investment supports both the visitor economy and wider Council priorities.

2.0 Progress Update

- 2.1 In April 2025, Fife Council agreed to commence preparatory work to develop the evidence base required to assess the potential introduction of a Visitor Levy in Fife. This work has included economic analysis from an independent consultant, baseline tourism data collection through the annual volume and value reports commissioned by the Council and VisitScotland visitor data, stakeholder engagement and benchmarking activity.
- 2.2 Early engagement with businesses, residents, visitors and other stakeholders has now been completed in accordance with the requirements of the Visitor Levy (Scotland) Act 2024. This was carried out between November 2025 and January 2026, the original survey was adapted in December to include questions around a fixed rate option and the deadline was extended to the end of January to allow for feedback on this aspect of the legislation.
- 2.3 Consultation was carried out via Citizen Space and through ten in-person drop-in sessions across the region with at least one in each committee area. Focus groups with hotel managers in St. Andrews and 1-2-1 meetings were held with various businesses from across industry. Two online sessions were also held to allow consultees to find out more.
- 2.4 The findings presented in this report provide an evidence base to support consideration of the potential opportunities, challenges and implications of introducing a Visitor Levy in Fife. Cabinet Committee is asked to consider whether to progress a Visitor Levy and a draft scheme based on the proposals set out in this report. Subject to approval, the draft scheme will be taken forward for a formal 12-week statutory consultation before any final decision on implementation is made by the Council.
- 2.5 To support elected members' understanding of the Visitor Levy legislation and the findings emerging from the engagement and evidence-gathering process, two online briefing sessions were delivered on 24th and 25th August 2026. These sessions provided an overview of the legislative framework, the work undertaken to date and the key themes emerging from stakeholder engagement and economic analysis. The briefings provided an opportunity for members to ask questions, seek clarification on key aspects of the legislation and discuss issues that may require consideration as the Council determines whether to progress to formal consultation and scheme development.
- 2.6 If a decision is taken to introduce a scheme, current legislative requirements mean there must be a minimum period of 18 months between the formal decision and implementation.

3.0 Early Engagement Findings

- 3.1 An early engagement exercise was undertaken between November 2025 and January 2026, receiving 855 responses from residents, businesses and visitors across Fife. Responses were primarily from residents (73%), with businesses accounting for 21% and visitors 6%. The largest proportion of responses came from North Fife. A full summary of the engagement findings is provided in Appendix 1.

- 3.2 Overall views on the potential introduction of a Visitor Levy were mixed. Across all respondents, 47% supported a levy, 45% opposed it and 8% were undecided. Support was strongest amongst residents (55%), while support was lower amongst visitors (40%) and businesses (22%).
- 3.3 The engagement identified both potential opportunities and challenges associated with a Visitor Levy. Respondents highlighted the potential to generate investment in tourism infrastructure, destination development and local services, while concerns focused on impacts on business competitiveness, affordability, administration and ensuring transparency over how any revenue would be used. Feedback also highlighted a range of views on levy design, including exemptions, levy rates, geographic coverage and governance arrangements.

4.0 Economic Impact

- 4.1 The economic impact assessment considered a range of Visitor Levy scenarios over a ten-year period and concluded that both fixed-rate and percentage-based models have the potential to deliver positive long-term economic benefits for Fife, provided revenues are effectively reinvested in the visitor economy. A full summary of the Economic Impact Assessment is provided in Appendix 2.
- 4.2 The assessment identified a key trade-off between simplicity and revenue generation. A fixed-rate levy was assessed as being simpler to administer, lower cost for businesses to implement and carrying lower economic risk. A percentage-based levy was found to generate significantly higher revenues and greater overall economic impact through increased opportunities for reinvestment, although it would be more complex to administer and would result in higher implementation and compliance costs for accommodation providers.
- 4.3 Modelling demonstrated that levy income could provide a substantial new funding stream for investment in tourism infrastructure, destination development, visitor experiences and wider place-based improvements. While the introduction of a levy would result in costs for both the Council and accommodation providers, the assessment concluded that the longer-term economic benefits associated with reinvestment are expected to outweigh these costs.
- 4.4 The assessment also highlighted that the scale of revenue generated, implementation costs and wider economic impacts would vary depending on the levy rate, charging model, exemptions and collection arrangements adopted. The introduction of a levy would require both initial investment and ongoing administration by the Council, alongside operational changes for accommodation providers.
- 4.5 While the modelling provides an indication of the potential revenue that could be generated at different rates, these figures should be viewed as illustrative. Actual revenues would depend on future visitor numbers, occupancy levels, accommodation pricing, any exemptions applied, collection arrangements and wider market conditions at the time of implementation.

Scenario Per unit	Gross Revenue Adjusted for PED	Net Revenue (Less admin costs & 5% business retention fee)
3%	£6.8m	£6.0m
5%	£11.4m	£10.4m
7%	£15.9m	£14.7m

Scenario Per unit	Gross Revenue Adjusted for PED	Net Revenue (Less admin costs & 5% business retention fee)
£2.50	£4.7m	£4.1m
£3.00	£5.7m	£5.0m
£4.00	£7.6m	£6.8m
£5.00	£9.5m	£8.6m

- 4.6 Overall, the assessment concluded that both levy models offer positive value for money and have the potential to support sustainable growth of the visitor economy. A fixed-rate model was identified as the lower-risk option with lower administrative burdens, while a percentage-based model offers greater revenue generation and wider economic impact if levy revenues are successfully reinvested.

5.0 National Position

- 5.1 A growing number of Scottish local authorities are progressing Visitor Levy proposals. Please see table below for up-to-date position:

Local Authority Area	Statutory Consultation Period	Implementation \ Start Date \ Position	Rate Model \ Info
City of Edinburgh	Sept-Dec 2024	24 July 2026	5% Raises £50m
City of Glasgow	Feb-May 2025	25 Jan 2027	5% Raises £16m
City of Aberdeen	Apr-July 2025	1 April 2027	7% Raises £10m
Stirling	July-Oct 2025	14 June 2027	3% Raises £3-4.5m
Highland	Oct-Dec 2026	Estimated Summer 2028	5% Raises £10m
Argyll and Bute	July-Oct 2026	Estimated Spring 28	5% Raises £7.5m
Perth & Kinross	Aug-Nov 2026	Estimated Spring 2028	£3 - £6m £4 - £8m £5 - £10m
Dundee	Sept-Dec 2026	Estimated Spring 2028	£5 or 5% Raises £2-2.3m
East Lothian	June -Sept 2026	Estimated Spring 2028	5% Raises £1.5m
West Lothian	Sept-Oct 2026	Aug 2028	5% Raises £1m
Falkirk	Sept-Nov 2026	TBC	5% Raises £1-1.5m

6.0 Draft Levy Scheme for Consultation

- 6.1 Based on evidence gathered to date, benchmarking with other local authorities, and consideration from the Council's internal working group for the Levy, it is suggested that formal consultation be based on a draft levy scheme (see Appendix 3 for full scheme details and rationale) containing the following conditions.

6.2 **Strategic Context and Alignment** - The importance of the visitor economy in Fife is reflected in the [Fife Tourism Strategy 2023-2030](#) and wider regional economic frameworks. In line with the requirements of the Visitor Levy (Scotland) Act, any income generated through a Visitor Levy must be reinvested in facilities and services that benefit visitors and residents.

6.2.1 The Fife visitor economy:

- 4.8 Million visitors to Fife (both overnight and day visits)
- 9.2 million visitor nights staying in serviced \ non serviced accommodation
- £956m generated in the local visitor economy
- Supporting 12,588 jobs

6.3 **Scheme Objectives** - The proposed Visitor Levy Scheme is intended to strengthen the sector by ensuring that tourism growth is well-managed, sustainable and delivers tangible benefits for residents, as well as visitors.

In Fife, the overarching aim of any Visitor Levy would be to:

“Support a sustainable and thriving visitor economy while ensuring the benefits of tourism are shared across local communities.”

6.4 **Potential areas of investment include:**

6.4.1 Enhancing the Visitor Experience and Destination Appeal: Supporting Fife's attractiveness as a visitor destination through investment in:

- Visitor infrastructure, signage and wayfinding.
- Public facilities and visitor amenities.
- Destination marketing and promotion.
- Tourism products, events and festivals.

6.4.2 Supporting Sustainable Tourism and Infrastructure: Ensuring tourism growth is sustainable and continues to benefit residents and visitors through investment in:

- Sustainable and active travel infrastructure.
- Maintenance and enhancement of parks, beaches, paths and public spaces.
- Projects that improve accessibility and connectivity across Fife.
- Facilities and services substantially used by visitors.

6.4.3 Protecting and Enhancing Fife's Natural, Built and Cultural Assets: Helping manage the impacts of tourism and safeguard the assets that attract visitors through investment in:

- Measures to manage visitor pressures.
- Protection and enhancement of natural environments and heritage assets.
- Conservation and improvement projects that support destination quality and resilience.

6.4.4 Strengthening the Visitor Economy and Business Resilience: Supporting the long-term sustainability and competitiveness of Fife's tourism sector through investment in:

- Business support programmes.
- Skills development and workforce initiatives.
- Tourism innovation and sector development activities.
- Initiatives that strengthen the resilience of the visitor economy.

- 6.4.5 Supporting Communities and Delivering Wider Local Benefits: Ensuring tourism continues to deliver positive economic, social and environmental benefits through investment in:
- Community-led tourism and visitor economy projects.
 - Place-based initiatives that enhance local areas for residents and visitors.
 - Activities that contribute to the delivery of the Fife Tourism Strategy 2023-2030 and wider Council priorities.

6.5 Levy Structure

6.5.1 Fixed-rate levy model with no tier. Potential rates of £3, £4 or £5 per unit per night. A percentage-based option could also be considered as part of consultation discussions.

6.5.2 Levy applied year-round.

6.6 Scheme area, start date and duration

6.6.1 The proposed Visitor Levy Scheme would apply across the whole of Fife and, if approved, would be introduced following the statutory implementation period set out in legislation.

6.6.2 A minimum 18-month implementation period is required following any formal Council decision to introduce a levy.

6.6.3 Subject to approval, the earliest anticipated start date is early 2029.

6.6.4 The implementation period would allow time to develop systems, guidance, training and support for accommodation providers.

6.6.5 Bookings made after formal adoption of the scheme would be liable for the levy on eligible stays from the commencement date.

6.6.6 Once introduced, the scheme would remain in place unless amended or discontinued through the processes set out in legislation.

6.7 **Accommodation Liable for the Levy** - The levy will apply to eligible chargeable overnight accommodation, based within the Fife Council boundary.

6.7.1 This includes:

- hotels
- hostels
- guest houses
- bed and breakfast accommodation
- self-catering accommodation, including short-term lets (including but not limited to; lodges, cabins, chalets, safari tents, treehouses, pods and shepherd's huts)
- Timeshare's when rented out by the owner or resort to a non-owner
- static caravans (let by private owners or let through caravan park)
- accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place; and
- any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.
- accommodation providers whose annual turnover falls below the VAT registration threshold.

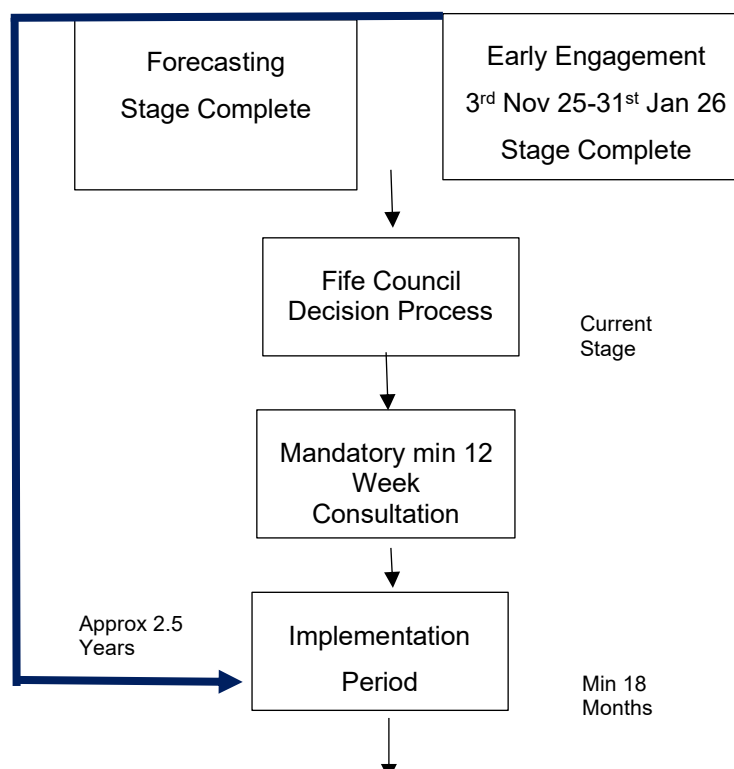
- 6.8 **National Exemptions** - The Visitor Levy (Scotland) Act sets out a number of mandatory national exemptions and exclusions to ensure the levy does not apply in certain circumstances.
- 6.8.1 Individuals who do not have an only or usual place of residence are therefore not required to pay a visitor levy. Individuals in these circumstances are not considered visitors to an area for business or leisure purposes and are not liable to pay a visitor levy charge. These circumstances are:
- those who are homeless or at risk of homelessness.
 - very poor housing conditions (such as overcrowding, serious damp or disrepair).
 - experiencing domestic abuse or other forms of violence.
 - someone's residence being unfit for habitation.
 - someone being an asylum seeker or refugee.
- 6.8.2 A visitor levy does not apply in the following circumstances:
- Someone staying on a dedicated gypsy or traveller site run by a local authority or registered social landlord.
 - those residing overnight in vehicles or on-board vessels that are undertaking a journey involving one or more overnight stops. As a result, the following forms of overnight accommodation are outside the scope of the Act:
 - the provision of a cabin on a ferry or cruise ship, unless the vessel is permanently moored.
 - the provision of a cabin on an overnight sleeper train.
 - use of a hired or privately-owned campervan or motorhome where they are staying in informal overnight settings.
- 6.8.3 In addition, the Act notes that the Scottish and UK benefits within scope of the national exemption include persons who are entitled to:
- Adult Disability Payment,
 - Pension Age Disability Payment
 - Child Disability Payment.
 - UK disability, incapacity, and injury-related benefits such as Disability Living Allowance, Attendance Allowance, Personal Independence Payment.
 - War-related pensions and supplements.
- 6.8.4 The national exemption also applies to individuals who reside in the United Kingdom and who are entitled to benefits, payments, or allowances equivalent to those listed in section 14(1)(i) of the guidance:
- under the legislation of Switzerland, EEA states or Gibraltar, where their entitlement arises.
 - from international social security coordination agreements.
 - under the legislation of Ireland.
 - under the legislation of Northern Ireland.
- 6.8.5 Exempt and excluded individuals would pay the levy to the accommodation provider and then apply to Fife Council for reimbursement, unless their accommodation has been arranged and paid for directly by the Council.
- 6.9 **Discretionary Exemptions** - should be kept to a minimum to support a simple and efficient scheme. Where exemptions apply, visitors would still be required to pay the levy at the point of booking or stay and subsequently claim any exemption or refund through the Council, rather than accommodation providers determining eligibility.

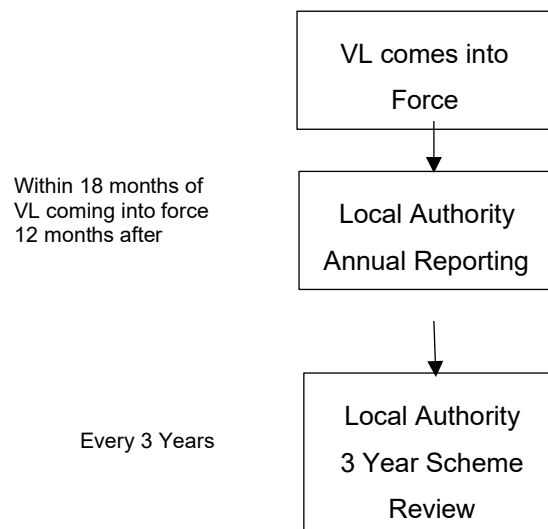
- 6.9.1 Charitable & Educational Stays - There are types of accommodation that may apply to the Council for a discretionary site exemption if they meet the following criteria:
- The property is occupied by a charity or trustee of a charity; or
 - Overnight stays must be wholly or mainly for charitable or educational purposes.
- 6.9.2 Motorhome, campervan, touring caravan and tent pitches exempt.
- 6.9.3 No exemption proposed for medical stays.
- 6.9.4 No exemption proposed for local residents.
- 6.9.5 Night Cap - No maximum night cap proposed. - This reflects Fife's relatively short average length of stay and would help maintain a simple and straightforward scheme for visitors, accommodation providers and the Council.
- 6.10 **Collection and Enforcement** - Accommodation providers would be responsible for collecting the Visitor Levy and submitting quarterly returns through the national visitorlevy.scot platform. The proposed fixed-rate model is intended to simplify levy calculation, collection and reporting, reducing administrative burdens for both accommodation providers and the Council.
- 6.10.1 Providers would be required to maintain accurate records and submit quarterly returns detailing levy-liable accommodation charges and levy income collected. To help offset administration costs, accommodation providers would retain 5% of the levy collected, with the remaining balance remitted to the Council.
- 6.10.2 Fife Council would monitor compliance and undertake inspections where required. Accommodation providers who fail to comply with the scheme may be subject to penalties and enforcement action in accordance with the Visitor Levy (Scotland) Act, with the level of penalties to be determined by the Council.
- 6.10.3 A formal process would also be available for appeals and complaints relating to the operation or enforcement of the scheme.
- 6.11 **Reimbursement for Individuals** - Individuals who qualify for a national exemption or exclusion would be required to pay the Visitor Levy at the point of stay and then apply to Fife Council for reimbursement, unless their accommodation has been arranged and paid for directly by the Council.
- 6.11.1 Fife Council would operate a separate reimbursement process, as this is not provided through the national visitorlevy.scot platform.
- 6.11.2 Applicants would be required to provide supporting evidence, including proof of exemption/exclusion, booking details and proof of payment.
- 6.11.3 The VAT element applied to the levy is not recoverable and cannot be reimbursed by the Council.
- 6.11.4 Where accommodation providers are not VAT registered, no VAT would apply and there would be no residual cost to the visitor.
- 6.12 **Governance, Visitor Levy Forum, Administration & Overview** - Robust governance arrangements would be established to ensure Visitor Levy revenues are managed transparently, effectively and in line with the Scheme's objectives.

- 6.12.1 A Fife Visitor Levy Forum would be created during the implementation period (within 6 months), bringing together representatives from accommodation providers, tourism businesses, communities and other stakeholders to provide advice on investment priorities, scheme performance and future reviews. While the Forum would inform decision-making, responsibility for the allocation of levy revenues would remain with the Council through existing governance processes.
- 6.12.2 The Council would maintain separate accounts for levy income and publish regular reports detailing income collected, administration costs, expenditure and outcomes achieved. An annual "Levy In, Levy Out" report would provide transparency on how funds have been invested and the benefits delivered to visitors, businesses and communities.
- 6.12.3 The Council would put in place the staffing, systems and processes required to administer the scheme, including registration, returns, compliance and enforcement activities. The Scheme would be formally reviewed every three years, supported by annual reporting, to assess its effectiveness and any impacts on businesses, visitors and communities. Any significant changes to the Scheme would be subject to consultation and statutory implementation requirements.
- 6.13 Please see Appendix 4 for further detail on how funds can be used.
- 6.14 See Appendix 3 for full details and scheme rationale.

7.0 Timeline and Next Steps

- 7.1 If approved, the draft Visitor Levy Scheme will be subject to a statutory public consultation of at least 12 weeks. A further report will then be brought to Cabinet Committee to consider the scheme, which may be amended in light of consultation feedback. Subject to approval, a statutory implementation period of 18 months would then apply before the Visitor Levy Scheme comes into effect. Based on current timeline and notwithstanding any delays, a Visitor Levy scheme would be predicted to come into effect from early 2029 at the earliest.
- 7.2 Process and timescale - the diagram below provides a timeline for Fife Council





8.0 Conclusions

- 8.1 The consultation and supporting evidence demonstrate that views on a Visitor Levy in Fife are mixed, with both industry and community stakeholders recognising potential opportunities and challenges. While concerns were raised regarding the potential impact on accommodation providers, competitiveness and administration, many respondents also acknowledged the opportunity for a levy to generate a sustainable source of investment to support Fife's visitor economy, infrastructure, destination management and community priorities.
- 8.2 The findings highlight the importance of introducing any levy in a way that is proportionate, straightforward to administer and supported by ongoing engagement with businesses, communities and wider stakeholders. Feedback also indicates a preference for learning from the experiences of other Local Authorities, taking a cautious approach to implementation and ensuring transparency around how levy revenues would be invested and monitored.
- 8.3 Having considered the consultation responses, economic impact assessment, experiences from other destinations and the provisions of the Visitor Levy (Scotland) Act 2024, it is recommended that a Fife-wide fixed rate levy, supported by a limited number of exemptions and no maximum night cap, would provide the greatest balance between revenue generation, administrative simplicity and fairness. Early establishment of a Visitor Levy Forum and continued stakeholder engagement would be essential in shaping investment priorities and ensuring the levy delivers tangible benefits for both visitors and residents.
- 8.4 Approval of the Draft Scheme will enable statutory public consultation of at least 12 weeks to be undertaken, ensuring that stakeholders have a further opportunity to shape the final design of the scheme prior to any decision on implementation.
- 8.5 Subject to approval, and reflecting the formal consultation, a report will be brought back to Cabinet Committee, asking for the adoption of a Visitor Levy in Fife.

List of Appendices

1. Early engagement summary of findings
2. Economic impact summary
3. Draft Fife Visitor Levy Scheme
4. Guidance on use of funds
5. [EKOS Executive Summary](#)
6. [EKOS Early Engagement Consultation Analysis and Economic Impact](#)
7. Integrated Impact Assessment
8. [Visitor Levy - FAQs](#)

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:-

- [Visitor Levy \(Scotland\) Act 2024](#)
- [Visitor Levy \(Scotland\) Bill 2024](#)
- [VisitScotland Guidance for Local Authorities](#)

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Early Engagement Findings

- 1.1 The early engagement exercise ran between November 2025 and January 2026 and received 855 responses from residents, businesses and visitors across Fife. Residents accounted for 73% of responses, businesses 21% and visitors 6%.
- 1.1.1 The vast majority of respondents came for North Fife (492 respondents)
- 1.2 Overall support for a Visitor Levy was mixed. Across all respondents, 47% supported the principle of a levy, 45% opposed it and 8% were undecided. Support was strongest amongst residents 55%, while accommodation businesses were generally less supportive 22% and visitors 40%.
- 1.3 Respondents identified several potential benefits, including increased investment in tourism infrastructure, improvements to facilities used by visitors and residents, and opportunities to reinvest revenue into the visitor economy. Key concerns focused on impacts on business competitiveness, affordability, administrative burden and the need for transparency regarding how levy income would be spent.
- 1.4 The consultation also highlighted a range of views on scheme design, including support for local exemptions, a cap on the number of nights charged, and differing preferences regarding whether any levy should be applied Fife-wide or in certain geographic areas only. A seasonal (summer only) option was also highlighted.
- 1.5 The engagement exercise identified a number of recurring themes regarding both the potential introduction of a Visitor Levy and the future use of any revenue generated. Across all stakeholder groups, transparency and accountability emerged as key priorities, with respondents seeking clear assurances that funds raised through a levy would be ring-fenced and used to support tourism-related improvements that deliver tangible benefits for visitors, businesses and local communities.
- 1.5.1 Stakeholders also noted that spending priorities may differ across Fife's diverse destinations and communities. There was support for ensuring that investment reflects local visitor pressures and opportunities, allowing communities to see visible benefits from any levy raised within their area. Respondents frequently highlighted the importance of demonstrating clear outcomes and communicating how levy revenue has been invested.
- 1.5.2 A common theme was the desire for investment to support and maintain infrastructure that experiences pressure from visitor activity. Respondents highlighted areas such as roads, parking, public transport, public conveniences, signage, paths and active travel routes as priorities for consideration. There was also support for investment in public spaces, town centres, coastal areas and destination infrastructure that enhances both the visitor experience and quality of life for residents.
- 1.5.3 Many stakeholders highlighted the importance of reinvesting revenue into destination development and marketing activity. Respondents recognised that continued promotion of Fife as a visitor destination, alongside investment in events, attractions, cultural assets and visitor experiences, could help sustain and grow the visitor economy while ensuring Fife remains competitive within the wider tourism market.

- 1.5.4 Business respondents consistently emphasised the importance of industry involvement in determining spending priorities. Feedback suggested that accommodation providers and wider tourism businesses should have a meaningful role in governance arrangements and decisions regarding the allocation of levy revenues. There was strong support for a collaborative approach involving businesses, communities and the local Authority to ensure investment decisions reflect local needs and opportunities.
- 1.6 Stakeholder feedback highlighted concerns regarding the administrative burden that a Visitor Levy could place on businesses, particularly smaller operators with limited administrative capacity, as well as the cumulative impact of additional regulation and operating costs at a time when many businesses continue to face wider economic and staffing pressures. While respondents recognised that exemptions could help address fairness concerns and support specific visitor groups, many also cautioned that increasing the number of exemptions could add complexity to the scheme, increase administration costs, and place additional burdens on both accommodation providers and the Council.
- 1.6.1 The Visitor Levy (Scotland) Act 2024 provides a number of mandatory exemptions that all local authorities must apply. These include those experiencing homelessness, domestic abuse, poor housing conditions, or those seeking asylum or refuge. The legislation also provides exemptions for individuals in receipt of specified disability-related benefits.
- 1.6.2 In addition to these mandatory exemptions, local authorities have discretion to consider further local exemptions as part of any future scheme. During early engagement, respondents identified several groups that could potentially be considered for exemption, including:
- Fife residents staying within Fife.
 - Individuals travelling for medical treatment or hospital visits.
 - Temporary workers staying in the area for employment purposes.
 - Charity and voluntary sector groups.
 - Participants attending educational programmes or summer schools.
- 1.6.3 The strongest support was for exempting Fife residents, with 74% of respondents who expressed a view supporting this option. Medical stays were also commonly identified as a potential exemption.
- 1.7 While exemptions may help address specific concerns raised during consultation, the economic impact assessment and stakeholder feedback highlighted that each additional exemption reduces potential revenue and increases the complexity and cost of administration, compliance and enforcement. Any future consideration of exemptions would therefore need to balance fairness, deliverability and the overall objectives of any Visitor Levy scheme.
- 1.8 A key consideration arising from both the early engagement exercise and the economic impact assessment is whether any future Visitor Levy should be implemented as a fixed fixed-rate charge or as a percentage of accommodation costs. The recent amendments to the Visitor Levy (Scotland) Act 2024 provide local authorities with the flexibility to adopt either approach.

- 1.8.1 Consultation findings indicated relatively balanced views across respondents, with 52% favouring a fixed-rate approach and 48% favouring a percentage-based levy. Support for a fixed-rate model was strongest amongst accommodation businesses, with 59% expressing a preference for this approach, largely due to its simplicity and lower administrative burden. Residents and visitors were more evenly divided between the two options.
- 1.9 Feedback from the early engagement exercise suggested that respondents generally favoured more modest levy levels. Among those supporting a percentage-based approach, the most commonly suggested rate was 3%, with most respondents favouring a rate of 5% or below. For fixed-rate models, support was strongest for charges of £3 or less per night.
- 1.10 Respondents also expressed support for introducing a cap on the number of nights charged, with 64% supporting a cap and the strongest support being for a maximum of five nights or fewer.
- 1.11 Respondents highlighted the importance of taking a cautious and measured approach to the introduction of a Visitor Levy in Fife. Many felt there would be value in learning from local authorities that are further advanced in the process, particularly those that have already implemented a levy or are progressing towards implementation. Understanding the practical challenges, impacts on businesses and visitors, administrative requirements, and lessons learned elsewhere was seen as an important step in informing decision-making and reducing the risk of unintended consequences. This approach was viewed as an opportunity to build confidence in the scheme and help ensure any future levy is designed and delivered effectively.
- 1.11.1 Both industry and community respondents emphasised the importance of engaging with businesses, residents and wider stakeholders at the earliest possible stage of developing any Visitor Levy policy. The statutory need for a Visitor Levy Forum would provide a key mechanism for ongoing engagement, enabling stakeholders to share views, raise concerns and contribute to discussions as proposals evolve. Early engagement through the Forum would help ensure that local priorities and insights inform the development process, supporting a transparent and collaborative approach to any future levy in Fife.

Economic Impact

- 2.1 The economic impact assessment considered both percentage-based and fixed-rate levy models over a ten-year period. The modelling indicates that both approaches could generate significant net benefits if revenues are effectively reinvested into the visitor economy. A fixed-rate levy is projected to be simpler to administer, lower cost for businesses to implement and present lower economic risk. A percentage-based levy is projected to generate substantially higher revenues and greater overall economic impact but would also result in higher implementation costs and greater administrative requirements for accommodation providers.
- 2.2 Indicative modelling suggests that a £2.50 fixed-rate levy could generate approximately £4.7 million annually (with no exemptions or business retention), while a 5% percentage levy could generate in excess of £11.0 million annually (with no exemptions or business retention).
- 2.2.1 It should be noted that the original economic modelling undertaken for Fife was based on a fixed-rate levy of £2.50 per unit per night. At the time, there was limited evidence available on the approaches likely to be adopted across Scotland. Since then, emerging proposals from other local authorities suggest that fixed-rate schemes are more likely to be in the range of £3 to £5 per unit per night. As a result, the original modelling may not fully reflect the potential impacts of the higher levy rates now under consideration. Should Members agree to progress to formal consultation, further economic modelling would be required to assess the likely economic, business and visitor impacts of the proposed levy rate options and to inform the development of a final scheme.
- 2.3 Before determining a preferred approach, it is important to recognise that both fixed-rate and percentage-based Visitor Levy models have advantages and disadvantages. The following tables set out the key strengths, challenges and potential financial impacts associated with each approach to support consideration of the options.

2.3.1 Fixed Rate Advantages & Disadvantages

Advantages	Disadvantages
Straightforward for businesses and visitors to understand and administer	Lower revenue generation
Widely perceived as fair and transparent for visitor	Reduced economic impact & investment opportunities
Lower administrative costs for both Fife Council and businesses	Fairness concerns
Easier system integration. Preferred by businesses (59%); 61% say easiest to integrate	No inflation built in meaning more regular review of policy
Predictable revenue	
Lower impact on demand. Smaller effective price increase → lower turnover loss	
Less risky in terms of economic impact	

2.3.2 Percentage Advantages & Disadvantages

Advantages	Disadvantages
Higher revenue generation	More complex to administer Difficult for businesses (especially small providers) to calculate and apply
Greater economic impact Higher turnover uplift	Higher administrative costs \ burden on businesses, greater compliance complexity and risk of errors
More progressive / proportionate Cost scales with accommodation price (higher-paying guests contribute more)	Harder to integrate into booking systems \ Online Travel Agents (OTA's)
Fairer across all accommodation types	Complications with packages, discounts, and third-party bookings including tour operators \ Golf Tour Operators (GTO's)
Stronger reinvestment potential	Council: higher enforcement needs
Built in inflation	Greater impact on prices and demand
	Less predictable revenue, fluctuates with pricing and seasonal variation
	May deter price-sensitive visitors. Particularly domestic and budget travel segments
	More risky approach for Fife

Visitor Levy Rates

- 2.4 A key consideration in the development of any Visitor Levy scheme is determining the appropriate rate. The level at which a levy is set has a direct impact on revenue generation, business costs, visitor perceptions and the scale of investment that could be delivered through reinvestment of levy income. The economic impact assessment therefore modelled a range of potential fixed-rate and percentage-based scenarios to understand the implications of different approaches.

2.5

Scenario Per unit per night	Gross Revenue Adjusted for PED	Net Revenue (Less admin costs & business 5% retention fee)
3%	£6.8m	£6.0m
5%	£11.4m	£10.4m
7%	£15.9m	£14.7m
£2.50	£4.7m	£4.1m
£3.00	£5.7m	£5.0m
£4.00	£7.6m	£6.8m
£5.00	£9.5m	£8.6m

- 2.6 While the modelling provides an indication of the potential revenue that could be generated at different rates, these figures should be viewed as illustrative. Actual revenues would depend on future visitor numbers, occupancy levels, accommodation pricing, any exemptions applied, collection arrangements and wider market conditions at the time of implementation.
- 2.6.1 A fixed rate scheme provides a relatively more predictable revenue compared to a percentage-based model as room rates fluctuate across the year.

Costs to Fife Council

- 2.7 The introduction of a Visitor Levy would require investment by Fife Council to establish, administer, monitor and enforce the scheme. The economic impact assessment considered both one-off implementation costs and ongoing annual operating costs associated with managing a levy.
- 2.8 Should a levy be introduced, it would be collected by accommodation providers on behalf of the Council at the point of booking, payment or check-out, depending on booking arrangements.
- 2.9 Accommodation providers would be responsible for charging the levy to visitors, maintaining appropriate records, and remitting funds to the Council through an agreed reporting and payment process.
- 2.10 The Council would be responsible for scheme administration, compliance monitoring, business support and ongoing engagement with the accommodation sector to ensure effective implementation and operation of the levy.
- 2.11 To support the administration of the levy, a national digital portal has been developed for use by both local authorities and accommodation providers. The portal will enable businesses to register, submit returns and make payments through a consistent national system. While use of the portal will be free for accommodation providers, local authorities will incur costs associated with accessing and operating the system, which will form part of the overall administration costs of the scheme.
- 2.12 Indicative modelling suggests that initial set-up costs for Fife Council would be approximately £199,000, regardless of whether a fixed-rate or percentage-based model is adopted. These costs would include scheme development, policy design, governance arrangements, system integration, staff training, communications and stakeholder engagement activities required prior to implementation.

2.13.1 Breakdown of implementation costs

Cost Description	Costs
Collection Platform - On boarding fee	£100,000 (one off)
Marketing & Comms	£10,000
Staffing Costs	£89,000
Total	£199,000

- 2.14 Once operational, annual administration and enforcement costs are estimated to vary depending on the charging model selected. A fixed-rate levy is estimated to cost approximately £382,000 per annum to administer, while a percentage-based levy is estimated to cost approximately £476,000 per annum due to the increased complexity of calculating, monitoring and auditing levy returns.

2.14.1 Costs based on both percentage rate and fixed rate models

Cost Description	% Quantity	% Costs	Fixed Rate Quantity	Fixed Rate Model Costs
Visitor Levy Manager	1	£64,000	1	£64,000
Transactions \ Enforcement Lead	1	£64,000	1	£64,000
Enforcement Officers	3	£141,000	2	£94,000
Transaction Officers	2	£94,000	1	£47,000
Business Support Officer	1	£43,000	1	£43,000
Collection Platform	Fife Share	£50,000	1	£50,000
Market Research \ Data Access Services		£20,000		£20,000
Total per annum		£476,000		£382,000

2.14.2 Ongoing Council responsibilities would include:

- Administration of the levy collection and remittance process.
- Monitoring compliance and undertaking enforcement activity where required.
- Managing exemption requests and appeals.
- Providing guidance and support to accommodation providers.
- Financial management and reporting on levy income and expenditure.
- Supporting and servicing the statutory Visitor Levy Forum.
- Producing annual reports and statutory reviews of the scheme as required by legislation.

Costs to Fife Businesses

- 2.15 The economic modelling above assumes that accommodation providers would retain a percentage of the levy collected to help offset the costs associated with implementing and administering the scheme. A retention fee of 2.5% has been used within the indicative financial modelling, however 5% is recommended in the draft levy scheme and estimated net revenue has been adjusted based on a 5% retention fee. This would contribute towards the costs incurred by businesses in updating booking systems, staff training, financial administration, customer communications and the submission of levy returns.
- 2.16 The introduction of a Visitor Levy would result in both one-off implementation costs and ongoing administrative costs for accommodation providers across Fife. The scale of these costs would vary depending on the type and size of business, the charging model adopted, and the complexity of any exemptions or local variations within the scheme.
- 2.16.1 The economic impact assessment found that businesses would incur costs associated with updating booking, accounting and property management systems, revising pricing structures, training staff, establishing reporting processes and communicating changes to visitors. Ongoing costs would arise from collecting the levy, maintaining records, managing customer enquiries, submitting returns to the Council and ensuring compliance with levy requirements.

2.17 Across Fife, total implementation costs for accommodation providers are estimated at approximately £630,000 under a fixed-rate model and £3.6 million under a percentage-based model. Ongoing annual costs are estimated at around £550,000 for a fixed-rate levy and £2.3 million for a percentage-based levy, reflecting the greater complexity associated with calculating and administering percentage-based charges.

2.17.1 The impact on individual businesses is expected to vary considerably:

- **Micro businesses**, such as small B&Bs or single short-term let operators, are estimated to face implementation costs of between £150 and £1,100, with annual costs of approximately £100 to £400.
- **Small and medium-sized businesses**, including hotels, campsites and operators with multiple properties, could incur implementation costs ranging from £3,000 to £10,000 depending on system changes and operational requirements.
- **Larger accommodation providers** and national hotel chains may face implementation costs in excess of £20,000 due to the scale of system modifications, staff training and integration requirements.

Economic Modelling for Wider Overnight Visitor Economy

2.18 As part of the economic impact assessment, consideration was given to the potential effect that a Visitor Levy could have on accommodation businesses and the wider visitor economy. While the introduction of a levy may initially result in additional costs for visitors and businesses, the assessment concludes that reinvestment of levy revenues has the potential to generate wider economic benefits through increased visitor spending, improved infrastructure, enhanced destination development and investment in tourism assets and services.

2.19 The modelling suggests that both fixed-rate and percentage-based levy models would generate a positive net impact on accommodation sector turnover over a 10 year appraisal period. This is based on the assumption that revenues generated by the levy are effectively reinvested into projects and initiatives that improve Fife's visitor offer and support growth in the visitor economy.

Table 1: Net Accommodation and overnight visitor sector turnover (£millions)

Charging Structure	Sector	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	Total	Present Value
Fixed Fee	Accom	£ -	£ -	-£ 1.2	-£ 1.3	£ 3.8	£ 3.8	£ 4.0	£ 4.0	£ 4.1	£ 4.2	£ 21.4	£ 16.8
	Overnight Visitor	£ -	£ -	-£ 2.8	-£ 2.9	£ 7.4	£ 7.5	£ 7.8	£ 8.0	£ 8.1	£ 8.2	£ 41.3	£ 32.3
% Rate	Accom	£ -	£ -	-£ 0.7	-£ 0.7	£ 5.5	£ 5.6	£ 6.0	£ 6.1	£ 6.2	£ 6.3	£ 34.4	£ 27.3
	Overnight Visitor	£ -	£ -	-£ 1.1	-£ 1.1	£ 8.8	£ 8.9	£ 9.6	£ 9.8	£ 9.9	£ 10.1	£ 54.9	£ 43.6

Note: Figures rounded to nearest £0.1m. Present value discounted at 3.5% annually. Results based on 10 years from 2026 with implementation projected as 2028/29
EKOS EIA

2.19.1 Please note dates above were based on a 2028 implementation date

2.20 The analysis indicates that although a percentage-based levy may result in a greater initial impact on accommodation prices and higher implementation costs for businesses, these effects are outweighed over time by the benefits arising from increased investment in tourism. Conversely, the fixed-rate model is assessed as a lower-risk option, generating a smaller but still positive increase in sector turnover while requiring lower levels of investment and business adaptation.

- 2.21 Importantly, the projected uplift in turnover is not limited to accommodation providers. The assessment assumes that investment funded through levy revenues would support the wider visitor economy, creating benefits for attractions, hospitality businesses, retail, events and tourism supply chains across Fife. As a result, the economic benefits are expected to extend beyond those businesses directly responsible for collecting the levy.
- 2.22 A number of Local Authorities across Scotland are actively considering the introduction of Visitor Levy. As the use of visitor levy becomes more widespread and familiar to visitors, the impact on visitor behaviour may be less significant than initially anticipated. This wider policy context may therefore reduce the potential competitive disadvantage associated with introducing a levy in Fife.
- 2.23 Overall, the modelling indicates that while there may be some short-term impacts on accommodation providers and the wider visitor economy, these are expected to be offset over time through the effective reinvestment of levy revenues, resulting in a positive net economic impact in the longer term.
- 2.24 A higher business retention fee would reduce the administrative and operational burden on accommodation providers, helping to offset some of the costs associated with collecting and remitting the levy. This could improve business support for the scheme and strengthen the overall case for implementation from an industry perspective.
- 2.24.1 However, increasing the retention fee would reduce the net revenue available for investment in tourism infrastructure, visitor experiences and destination development. As a result, there is a balance to be struck between providing additional support to accommodation businesses and maximising the funding available to deliver wider economic and visitor economy benefits across Fife. This was considered particularly important during the first three years of operation for businesses.
- 2.25 The assessment concluded that both levy models would generate positive economic returns for the visitor economy, with the long-term benefits of reinvestment outweighing the associated costs. The £2.50 fixed-rate model is estimated to deliver a Benefit Cost Ratio (BCR) of 2.9, meaning that every £1 of public and private sector cost is forecast to generate £2.90 of additional Gross Value Added (GVA) within the Fife economy. The 5% percentage-based model is estimated to deliver a BCR of 2.8, generating £2.80 of additional GVA for every £1 invested. While the difference is relatively small, the fixed-rate option is assessed as providing slightly better value for money from a purely economic efficiency perspective.
- 2.26 The percentage-based model generates a substantially higher Net Present Value (NPV) over the appraisal period due to the significantly higher level of revenue generated. As a result, although the percentage model has a marginally lower BCR, it is forecast to create a greater overall economic impact through increased investment and reinvestment opportunities.

Table 2: Financial cost benefit analysis (£millions)

Charging Structure	Tax revenue generated	Cost of set-up and admin	NPV	BCR
Fixed Rate	£30.9	£2.7	£28.2	£11.3
Percentage Rate	£88.9	£3.4	£85.6	£26.5

Note: Figures rounded to nearest £0.1m. Present Values discounted at 3.5% annually. Results based on 10 years from 2026 with implementation projected as 2028/29 (EKOS Report)

Table 3: Accommodation sector businesses financial cost benefit analysis results (£millions)

Charging Structure	Turnover Uplift	Cost of set-up and admin	Turnover lost	Total cost	NPV	BCR
Fixed Rate	£25.4	£4.3	£8.6	£12.9	£12.5	£2.0
Percentage Rate	£73.6	£18.6	£22.3	£40.9	£32.7	£1.8

Note: Figures rounded to nearest £0.1m. Present Values discounted at 3.5% annually. Results based on 10 years from 2026 with implementation projected as 2028/29 (EKOS Report)

Table 4: Socioeconomic cost benefit analysis results (£millions)

Charging Structure	Net Additional GVA	Council Cost of set-up and admin	Business cost of set-up and admin	Total Cost	NPV	BCR
Fixed Rate	£20.3	£2.7	£4.3	£7.0	£13.3	£2.9
Percentage Rate	£61.9	£3.4	£18.6	£22.0	£39.9	£2.8

Note: Figures rounded to nearest £0.1m. Present Values discounted at 3.5% annually. Results based on 10 years from 2026 with implementation projected as 2028/29 (EKOS Report)

- 2.27 Overall, the findings suggest that both levy models offer strong economic returns and represent positive value for money. The fixed-rate model is considered the lower-risk option with a slightly stronger Benefit Cost Ratio, while the percentage-based model offers significantly greater revenue generation and overall economic impact if levy revenues are effectively reinvested.

FIFE DRAFT VISITOR LEVY SCHEME

Contents

1. **Background**
2. **Strategic Context & Alignment**
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1. Background

The Visitor Levy (Scotland) Act 2024 provides Local Authorities with discretionary powers to introduce a visitor levy on overnight accommodation stays within their area. Following amendments to the legislation in July 2026, councils now have the option of applying either a percentage-based charge or a fixed-rate charge per night, providing greater flexibility in scheme design. Fife Council intends to use the powers conferred by the Act to introduce a visitor levy on persons staying overnight in specified accommodation within the local authority area. The details set out below relate to the proposed Fife Visitor Levy Scheme, based on a fixed-rate levy model.

Under the legislation, it is for each individual Local Authority to determine:

- whether a visitor levy should be introduced
- whether a percentage rate or fixed rate should be implemented and at what rate the levy would be set
- how any revenues raised would be allocated

Any Visitor Levy scheme must have objectives that contribute to developing, supporting or sustaining facilities and services used by, or substantially benefiting, visitors. Revenue generated through a levy must therefore be reinvested to support the visitor economy and visitor-facing services and infrastructure. Any visitor levy scheme should align with the [Fife Tourism Strategy 2023-2030](#) which provides a framework for considering how any future levy income could support priorities relating to Place, People, Businesses and Sustainability, while also contributing to wider Council objectives.

In April 2025, Fife Council Cabinet Committee agreed to undertake preparatory work to develop the evidence base required to assess the potential introduction of a Visitor Levy. This included independent economic analysis, tourism data collection, benchmarking activity and engagement with businesses, residents, visitors and stakeholders.

Early engagement was undertaken between November 2025 and January 2026 through an online consultation, in person engagement sessions across Fife, meetings with accommodation providers, tourism businesses, local community and visitors.

The findings from this early-stage engagement have been used to inform:

- whether a Visitor Levy should be introduced in Fife
- which visitors, or types of accommodation would be subject to the levy
- the priority areas which revenues raised by the levy could be directed to

An analysis of Early Engagement results and Economic Impact results are available on request.

Fife Council intend to use the powers conferred by both the Visitor Levy (Scotland) Act 2024 (“the Act”) and the Visitor Levy (Scotland) Amendment Act to develop and draft a visitor levy scheme for consideration. The proposed scheme would apply to persons staying overnight in specified types of accommodation within the Fife Local Authority area.

2. Strategic Context & Alignment

Tourism is a key economic driver to Fife's economy, supporting businesses, employment and communities across the region. Fife welcomes millions of visitors each year, generating economic activity that supports accommodation providers, hospitality businesses, attractions, retailers, transport operators and a wide range of local supply chains.

This is reflected in our Fife Tourism Strategy, Tay Cities Regional Prospectus for Growth and Edinburgh & South East Scotland Region Deal Regional Prosperity Framework

The Fife visitor economy generates:

- 4.8 Million visitors to Fife (both overnight and day visits)
- 9.2 million visitor nights staying in serviced \ non serviced accommodation
- £956m generated in the local visitor economy
- Supporting 12,588 jobs

The Visitor Levy (Scotland) Act requires that income raised through a visitor levy is reinvested locally in facilities and services used by, or for the benefit of, all visitors and residents. In developing an outline draft visitor levy scheme, Local Authorities must identify their own priorities for investment and delivery within their area, ensuring that proposed expenditure aligns with the principles and objectives of relevant local tourism strategies, alongside other national, regional and local strategies that support and influence the visitor economy. The Council has therefore aligned the draft scheme and proposed investment priorities with the Fife Tourism Strategy 2023-2030, as well as wider economic, community and place-based objectives, helping to ensure that levy revenues support sustainable tourism growth while delivering broader benefits for residents, businesses and visitors.

3. Scheme Objectives

The proposed Visitor Levy Scheme is intended to strengthen this sector by ensuring that tourism growth is well-managed, sustainable and delivers tangible benefits for residents, as well as visitors.

In Fife, the overarching aim of any Visitor Levy would be to:

“Support a sustainable and thriving visitor economy while ensuring the benefits of tourism are shared across local communities.”

Proposed Objectives and Investment Priorities

The scheme proposes that levy revenues are invested in a way that supports the sustainable growth of the visitor economy while delivering benefits for visitors, businesses and local communities. The draft scheme is therefore underpinned by the following objectives and indicative investment priorities:

1. **Enhancing the Visitor Experience and Destination Appeal:** Supporting Fife's attractiveness as a visitor destination through investment in:
 - Visitor infrastructure, signage and wayfinding.
 - Public facilities and visitor amenities.
 - Destination marketing and promotion.
 - Tourism products, events and festivals.
2. **Supporting Sustainable Tourism and Infrastructure:** Ensuring tourism growth is sustainable and continues to benefit residents and visitors through investment in:
 - Sustainable and active travel infrastructure.
 - Maintenance and enhancement of parks, beaches, paths and public spaces.
 - Projects that improve accessibility and connectivity across Fife.
 - Facilities and services substantially used by visitors.
3. **Protecting and Enhancing Fife's Natural, Built and Cultural Assets:** Helping manage the impacts of tourism and safeguard the assets that attract visitors through investment in:
 - Measures to manage visitor pressures.
 - Protection and enhancement of natural environments and heritage assets.
 - Conservation and improvement projects that support destination quality and resilience.
4. **Strengthening the Visitor Economy and Business Resilience:** Supporting the long-term sustainability and competitiveness of Fife's tourism sector through investment in:
 - Business support programmes.
 - Skills development and workforce initiatives.
 - Tourism innovation and sector development activities.
 - Initiatives that strengthen the resilience of the visitor economy.
5. **Supporting Communities and Delivering Wider Local Benefits:** Ensuring tourism continues to deliver positive economic, social and environmental benefits through investment in:
 - Community-led tourism and visitor economy projects.
 - Place-based initiatives that enhance local areas for residents and visitors.
 - Activities that contribute to the delivery of the Fife Tourism Strategy 2023-2030 and wider Council priorities.

These investment priorities are intended to provide a framework for future investment and may be further refined through consultation and engagement. The proposed approach is designed to support both the visitor economy and communities across Fife, recognising that successful tourism depends on high-quality destinations, well-maintained infrastructure, thriving local businesses, and communities that continue to benefit from and support tourism activity. Any future allocation of levy income would be guided by the statutory requirements of the legislation, the objectives of the scheme, and ongoing engagement with businesses, communities, and other stakeholders.

4. Proposed Scheme

Fixed Rate Levy

Statutory consultation will consider options of a fixed rate levy at a rate of £3, £4 or £5 per unit per night, with no tiered rate structure. A fixed-rate approach is generally simpler for visitors and accommodation providers to understand and administer, while also providing greater certainty over projected levy income and reducing administrative complexity.

The levy would apply across the whole of Fife and operate year-round, recognising that visitors stay throughout the area and that tourism activity takes place throughout the year rather than solely during the peak summer season.

It is proposed that the levy applies at the same rate for the full duration of a visitor's stay, with no maximum night cap. This approach provides a simple and consistent scheme for visitors, accommodation providers and the Council to administer, while maximising the revenue available to support investment in Fife's visitor economy.

Levels of Income

The table below provides potential fixed rate levy revenue based on three values chargeables for eligible properties, based on the fixed amount per unit, or area per night.

Based on available data on visitation to Fife published through STEAM (Scarborough, Tourism Economic Activity Monitor) figures for 2025 show there were 2.2 million visitors staying in paid serviced and non-serviced accommodation, staying on average 2.5 nights.

While the modelling provides an indication of the potential revenue that could be generated at different rates, these figures should be viewed as illustrative. Actual revenues would depend on future visitor numbers, occupancy levels, accommodation pricing, any exemptions applied, collection arrangements and wider market conditions at the time of implementation. A percentage comparison has also been provided for information.

Scenario Per unit	Gross Revenue Adjusted for PED	Net Revenue (Less admin costs & 5% business retention fee)
£3.00	£5.7m	£5.0m
£4.00	£7.6m	£6.8m
£5.00	£9.5m	£8.6m
3%	£6.8m	£6.0m
5%	£11.4m	£10.4m
7%	£15.9m	£14.7m

On the basis of modelling, and, as highlighted by stakeholders during the early engagement, the level of investment needed such as in tourism marketing, infrastructure and visitor management, a fixed-rate levy of £4 per night is identified as the Council's initial reference point for consultation. Alternative rates of £3 and £5 per night are also presented to test stakeholder views and to understand the sensitivity of income generation and potential impacts across the visitor economy.

Scheme Area, Start Date and Duration

The proposed Visitor Levy Scheme would apply across the entire Fife Council area and, if approved, would apply to eligible overnight stays commencing from the scheme start date. Following consideration of the consultation findings, the Council will make a final decision on whether to introduce the scheme. As soon as reasonably practicable after that decision, Fife Council will notify the Scottish Ministers of its decision and will publicise both the decision to introduce the scheme and the proposed date on which the scheme will come into force. In line with the requirements of the Visitor Levy (Scotland) Act and associated guidance, the Council must then allow a minimum 18-month implementation period before the levy can be introduced. Clear communications will be provided to accommodation providers, visitors, residents and other stakeholders throughout the implementation period to ensure awareness of the scheme, implementation timescales and associated requirements.

Should a decision be taken to proceed, the earliest anticipated implementation date would be early 2029. This implementation period will provide sufficient time for both the Council and accommodation providers to prepare for the introduction of the levy, including the development and testing of collection and reporting processes, preparation of guidance and enforcement arrangements, and delivery of training and support for accommodation providers.

Accommodation bookings made on or after the date of formal scheme adoption would be liable for the levy on stays taking place from the commencement date. Once introduced, the scheme would remain in place unless amended or discontinued by the Council following the processes set out in legislation.

Accommodation Liable for the Levy

The levy will apply to eligible chargeable overnight accommodation, based within the Fife Council boundary.

This includes:

- hotels
- hostels
- guest houses
- bed and breakfast accommodation
- self-catering accommodation, including short-term lets (including but not limited to; lodges, cabins, chalets, safari tents, treehouses, pods and shepherd's huts)
- Timeshare's when rented out by the owner or resort to a non-owner
- static caravans (let by private owners or let through caravan park)
- accommodation in a vehicle, or on board a vessel, which is permanently or predominantly situated in one place; and
- any other place at which a room or area is offered by the occupier for residential purposes otherwise than as a visitor's only or usual place of residence.

A visitor levy will apply to all paid overnight accommodation within the Fife boundary, including accommodation providers whose annual turnover falls below the VAT registration threshold.

Any amount charged by an accommodation provider for a visitor levy would be included in their turnover, which is used to determine if they need to register for VAT.

Accommodation providers who do not charge for overnight accommodation, or who cater solely for individuals who are exempt from paying a visitor levy are not liable for the charge.

Exemptions and Reimbursement

National Exemptions

The Visitor Levy is payable by anyone staying in accommodation which is not their only or usual place of residence (temporary or otherwise). Individuals who do not have an only or usual place of residence are therefore not required to pay the levy.

This includes people who are;

- homeless or at risk of homelessness
- refugees and asylum seekers
- people whose homes are unfit or unsafe for habitation, including those experiencing domestic abuse or other forms of violence
- members of gypsy/traveller communities staying on dedicated sites are also excluded

A visitor levy does not apply in the following circumstances:

- those residing overnight in vehicles or on-board vessels that are undertaking a journey involving one or more overnight stops. As a result, the following forms of overnight accommodation are outside the scope of the Act:
 - the provision of a cabin on a ferry or cruise ship, unless the vessel is permanently moored.
 - the provision of a cabin on an overnight sleeper train.
 - use of a hired or privately-owned campervan or motorhome where they are staying in informal campsites

In addition, individuals defined in s. 14 (1) of the Act are exempt from paying the levy. As at the time of agreeing the Scheme, those exempt under s. 14(1) are individuals in receipt of the following benefit payments: -

- disability payments made under section 31 of the Social Security (Scotland) Act 2018, including Adult Disability Payment, Pension Age Disability Payment, and Child Disability Payment.
- UK disability, incapacity, and injury-related benefits such as Disability Living Allowance, Attendance Allowance, Personal Independence Payment.
- War-related pensions and supplements.

Exemptions will be in place for those in receipt of Adult Disability Payment (ADP), Pension Age Disability Payment (PADP), and Scottish Adult Disability Living Allowance (SADLA), as these benefits replace existing disability benefits in Scotland from 2025. The list of exemptions was extended to include a wider eligibility of those receiving disability exemption as proposed in updated regulations that came into force on 1 April 2026.

Source. [The Visitor Levy \(Scotland\) Act 2024 Amendment Regulations 2026](#)

The national exemption also applies to individuals who reside in the United Kingdom and who are entitled to benefits, payments, or allowances equivalent to those listed in section 14(1)(i) of the guidance:

- under the legislation of Switzerland, EEA states or Gibraltar, where their entitlement arises.
- from international social security coordination agreements.
- under the legislation of Ireland.
- under the legislation of Northern Ireland.

Individuals who are exempt or excluded will need to pay a visitor levy to the accommodation provider and request reimbursement from Fife Council, unless their accommodation has been arranged and paid for directly via the Council. Applications for reimbursement will be made to Fife Council using a process to be published on the Council's website.

Applicants will be required to provide evidence demonstrating eligibility for exemption or exclusion and evidence that the visitor levy has been paid.

Alternative arrangements will be available for applicants unable to access online services.

Local Exemptions

In addition to the statutory exemptions set out within the Visitor Levy (Scotland) Act, Fife Council will use a limited number of local exemptions to support proportionality, minimise administrative burdens, and reflect the nature of certain accommodation types.

The levy would not apply to:

- **Accommodation in a vehicle or vessel undertaking a journey involving one or more overnight stops**, including motorhomes, campervans and vessels staying overnight as part of a wider journey. This includes in registered motorhome, campervan, caravan and camping sites
- **Tent pitches on camping sites.**
- **Seasonal pitches on caravan sites**, unless the pitch or accommodation unit is sub-let to another visitor for an overnight stay.

Rationale: Caravan and camping accommodation, including seasonal pitches, is generally lower cost than other forms of visitor accommodation and often involves longer-term arrangements between site operators and users rather than typical short-stay visitor stays. These accommodation types can also be more complex to administer consistently through a levy scheme, with exemption helping to reduce administrative and enforcement costs. In addition, applying a levy to caravan and camping accommodation may encourage some users to seek unauthorised overnight stops or wild camping locations, potentially increasing management and environmental pressures elsewhere in Fife. Where a caravan, camping pitch or similar unit is sub-let for short-term visitor use, however, the levy would apply in the same way as other visitor accommodation.

There are types of accommodation that may apply to the Council for a discretionary site exemption if they meet the following criteria:

- The property is occupied by a charity or trustee of a charity; and or
- Overnight stays must be wholly or mainly for charitable or educational purposes including summer schools

This discretionary exemption is aligned with the cases where charities may receive mandatory relief from paying Non-Domestic Rates and may be cross-checked with that register, or organisations who may be exempt from paying VAT on their stay due to educational purposes.

There will be no exemption in place for residents of the Fife Council boundary area.

Rationale: *Following analysis of what this would mean it is recommended not to have an exemption for Fife residents. An exemption of this type would be complex to manage and costly to administer. The costs of managing the processes for validating proof of Fife residence would potentially take a significant proportion of visitor levy income. The Levy would have to be paid to the accommodation provider and then reclaimed from the Council by the individual, which is likely to cause confusion for local residents and accommodation providers. The levy will be used to support, develop and sustain the visitor economy and all visitors, irrespective of residence, will benefit from this investment.*

Collection and Enforcement

Accommodation providers within the Fife Council area would be responsible for collecting the visitor levy on behalf of the Council and submitting quarterly returns through **visitorlevy.scot**, the national digital visitor levy service developed by the Improvement Service in partnership with Scottish Local Authorities. The platform is intended to provide a consistent and secure system for registration, return submission and payment processing, helping to reduce administrative burden and support a standardised approach to levy administration across Scotland.

To comply with the scheme, accommodation providers would be required to maintain accurate records of bookings, transactions and levy payments and submit quarterly returns detailing:

- The total accommodation charges liable for the levy.
- The total levy collected during the reporting period.

Levy payments would be remitted to the Council at the same time as each quarterly return. The proposed fixed-rate model is expected to simplify the calculation, collection and reporting of the levy for accommodation providers, while also reducing administration and processing requirements for the Council compared with a percentage-based approach.

To support accommodation providers in meeting the costs associated with administering the Visitor Levy, accommodation providers will be entitled to retain a proportion of the levy collected at their establishment, before remitting the remaining balance to the council.

The proposed retention rate is

- 5% of levy for all businesses with no cap

Fife Council will undertake monitoring and conduct inspections, as required, to ensure compliance with the Scheme and requirements of the scheme.

Accommodation providers who fail to comply with the scheme may be subject to penalties and enforcement action, in accordance with the powers set out in the Visitor Levy (Scotland) Act.

The size of these penalties is to be set by the Local Authority.

Appeals relating to decisions made by the Council on the operation and/or enforcement of the Scheme can be registered via the Council's online complaints portal or by email to the contact address published on the Council's website, following the Council's formal complaint procedure.

Reimbursement for Individuals

Individuals who are exempt or excluded will be required to pay the levy to the accommodation provider and request reimbursement from the Council unless their accommodation has been arranged and paid for directly via the Council.

visitorlevy.scot does not facilitate a reimbursement process enabling individuals to request levy payment refunds. As such Local Authorities are required to set up their own process to enable individuals to apply for reimbursement, which will sit outside the visitor levy platform. Alternative provision will be made for those who do not have internet access. Evidence required to be submitted includes:

- The name of the person exempted or excluded
- If exclusion applies, verification of such status from the relevant official body (this can include the Council's Homelessness service, social services, a relevant third sector provider or Police Scotland)
- If exemption applies, a copy (scan or photograph) of the relevant benefit award letter or similar document
- Booking confirmation or accommodation invoice - the name of the person exempted or excluded should be included on this document
- Proof of payment for the overnight accommodation

Where a visitor is eligible for an exemption or reimbursement, the Council will assess the evidence provided and, if satisfied that the eligibility criteria have been met, reimburse the Visitor Levy amount paid to the visitor. However, the VAT element applied to the levy is not recoverable and will not be reimbursed by the Council.

VAT

In line with current HMRC interpretation, the Visitor Levy is expected to form part of the VAT-able value of accommodation where the accommodation provider is VAT registered. As a result, visitors will pay the Visitor Levy inclusive of VAT. While this position has been the subject of ongoing professional discussion, it remains the basis for the current scheme design and any change would be a matter for the UK Government. The VAT element applied to the levy is not recoverable and cannot be reimbursed by the Council, which may result in a small residual cost to visitors who are eligible for reimbursement where the accommodation provider is VAT registered. Where the accommodation provider is not VAT registered, no VAT will apply and there will be no residual cost to the visitor.

5. Governance, Visitor Levy Forum, Administration & Review

Governance and Visitor Levy Forum

The Council recognises that robust governance arrangements will be essential to maintaining confidence in the Visitor Levy Scheme and ensuring that revenues are invested transparently, effectively and in accordance with the Scheme's objectives. Should a Visitor Levy be approved, detailed governance arrangements would be developed during the implementation period through continued engagement with businesses, communities and other stakeholders.

In line with the requirements of the Visitor Levy (Scotland) Act, a Fife Visitor Levy Forum would be established within six months of formally announcing that a visitor levy is to be introduced. The Forum would act as an advisory body and provide views on the operation of the Scheme, priorities for investment, the use of levy proceeds, proposed amendments and future reviews of the Scheme. Membership would include representatives from

accommodation providers, wider tourism businesses, tourism organisations, cultural bodies, local communities and residents, including representation from rural communities and visitor hotspot areas. National tourism bodies, such as VisitScotland, may also be represented. While elected members may participate, they would not form a majority of the Forum. Visitor views would also be considered through visitor insight, research and feedback mechanisms.

The Forum's remit would include advising on annual investment priorities, monitoring progress against the Scheme's objectives, scrutinising the outcomes delivered through levy-funded projects and providing input on any future changes to the Scheme. While the Forum would play an important role in informing decision-making, it would not have executive powers. Decisions on the allocation and use of Visitor Levy revenues would remain the responsibility of the Council and would be taken through established democratic governance and decision-making processes, ensuring accountability, transparency and appropriate scrutiny.

The Council would be required to maintain separate accounts for all income received through the Visitor Levy Scheme and to report on levy income, administration costs, net proceeds and expenditure through statutory reporting arrangements. To further support transparency and public confidence, the Council would publish an annual "Levy In, Levy Out" report detailing income collected, how funds have been invested, progress against the Scheme's objectives and the outcomes delivered. Businesses, communities and other stakeholders, including the Visitor Levy Forum, would have opportunities to review and comment on these reports.

In partnership with the Visitor Levy Forum, the Council would undertake a formal review of the Scheme every three years to assess whether it continues to achieve its stated objectives and to evaluate its impacts on accommodation providers, the wider visitor economy, visitors and local communities. Review findings would be published alongside information on how levy income has been spent and the benefits delivered through funded projects. The review process would also provide an opportunity to consider any changes required to the Scheme, including the impact of inflation on the levy rate. Following each review, the Council would consider whether the Scheme should continue unchanged, be amended or be revoked, with any proposed changes subject to the consultation and legislative requirements in force at that time.

Administration

The administration of the Visitor Levy scheme will require a combination of staffing, systems and governance arrangements. This includes the operation of registration and returns processes for accommodation providers, reconciliation of levy income, compliance, audit and enforcement activity, and the administration of exemptions and reimbursements.

The Council will ensure that sufficient capacity and expertise are in place from the outset to support implementation and maintain an efficient, compliant and customer-focused service.

Detailed administrative costs will be developed and presented as part of the final scheme following statutory public consultation and will be refined during the implementation period as operational arrangements are confirmed.

Reviewing and Changing the Scheme

The Council will review the Scheme every three years to assess whether it is successfully achieving its objectives and to measure the impact of the Scheme on businesses, visitors, and communities. The review will be published along with a report detailing how the income has been spent and the benefits which the levy-funded projects have brought.

Within the first 18 months of the Scheme's launch, and for each 12-month period thereafter, the Council will prepare an annual report detailing the levy value collected, how net proceeds were used, and the performance of the Scheme against its objectives. Performance may be measured through existing reporting methods, including resident and visitor satisfaction surveys, occupancy rate monitoring, committee and Visitor Levy Forum reporting, and tracking of allocated spend on services, infrastructure, culture, heritage, and events.

If the Council wishes to amend the Scheme following the review, it will publicly consult on the proposed change and publish a report detailing the decision and its justification. The three-year review would also be the opportunity to consider inflation impacts on the fixed amount.

Significant changes to the Scheme will require either a 6-month or 18-month implementation period depending on the change. Significant changes to the Scheme include:

Increasing the Scheme area – 18 months.

Increasing the fixed amount levy - 6 months

Moving to a percentage rate from a fixed amount or from a fixed amount to a percentage – 6 months

Removing any exemptions – 18 months.

Sources. Guidance on the [Visitor Levy for Local Authorities guidance-on-the-visitor-levy-for-local-authorities.pdf](#).

Use of Funds

Detail taken from [Guidance on Visitor Levy for Local Authorities from VisitScotland](#)

- 4.1 The Act requires a local authority operating a VL scheme to use the net proceeds for certain specified purposes. Those purposes are that the funds must facilitate the achievement of a VL scheme's objectives and that they should develop, support and sustain facilities and services for or used by visitors to a local authority area for leisure or business purposes.
- 4.2 These places parameters which define where funding from a visitor levy can be used, whilst also recognising the importance of local decision-making by local authorities. For example, facilities and services which are used by residents, as well as visitors, could receive funding from a visitor levy, depending on the local authority's assessment of whether the facility or service is substantially used by visitors.
- 4.3 A local authority will also need to consult with representatives of communities, businesses engaged in tourism, and tourist organisations on the use of the funds raised by a visitor levy. It will also have to have regard to any local tourism or other relevant local, regional or national strategy which are directly linked to the visitor economy, when considering how best to use the funds raised.
- 4.4 Local authorities are required to maintain separate accounts for the money received under the VL scheme. In doing so, local authorities may also wish to consider the use of funds over a number of years or as capital spending.
- 4.5 To understand how VL scheme objectives can relate to the specified purposes outlined at paragraph 3.1, local authorities should have a well-developed understanding of the visitor economy in their area. In this regard, the Act requires local authorities to have 'regard to its local tourism strategy (if any)'.
- 4.6 It is important for local authorities to clearly set out how the use of the funds will develop, support and sustain the local visitor economy in line with a local tourism strategy, and other related local, regional or national strategies.
- 4.7 Aligning the use of funds with agreed tourism strategies will assist the local authority in making funding decisions that will add value to the local visitor economy, and benefit communities and residents.
- 4.8 This approach will allow local authorities flexibility to shape their spending to align with the delivery of those strategies which have already been consulted on and agreed by relevant stakeholders.
- 4.9 Local authorities may review their visitor economy strategies to support effective use of visitor levy revenues. This can include considering at an early stage whether to refresh an existing tourism strategy or develop one where none exists. Other strategies to consider include, but are not limited to:
 - local economic strategies
 - regional economic strategies
 - Scotland Outlook 2030, Scotland's national tourism strategy
 - related local, regional and national strategies, such as events (Scotland: The Perfect Stage) or culture (A Culture Strategy for Scotland)
 - national park plans (if applicable)

- tourism-focused Business Improvement District plans (if applicable)
- infrastructure and visitor management plans, such as Strategic Tourism Infrastructure Development plans

- 4.10 The Act also requires the local authority to consult ‘from time-to-time’ in relation to the net proceeds of the visitor levy. Providing stakeholders with early opportunities to engage on how the funds will be spent will help foster support for a VL scheme. Ultimately, the timings for a consulting process on the use of funds will be for the local authority to decide, taking into consideration their own priorities and the sectors’ capacity to engage during traditional peak periods. For example, local authorities may wish to conduct consultation where changes are proposed to the use of funds following a review or significant modification to a VL scheme. The Visitor Levy Forum will serve as a vital mechanism to ensure use of funds reflect the diverse and representative views of the local authority’s visitor economy.
- 4.11 Facilities and services which are used by residents, as well as visitors, could receive funding from a visitor levy, depending on the local authority’s assessment of whether the facility or service is substantially used by visitors and whether funding will lead to a positive impact on the visitor economy.
- 4.12 Whilst developing spend programmes for the use of net proceeds, local authorities will need to assess whether the proposed spend adheres to the legislation. To do this, local authorities must consider whether the proposed spend supports the delivery and achievement of the VL scheme objectives, which should have regard to relevant local, regional, or national tourism strategies.
- 4.13 The annual report must include how the net proceeds of a VL scheme have been used and the performance of a VL scheme in relation to its objectives.
- 4.14 Local authorities will wish to ensure additional revenue is invested to support the long-term development opportunity for the visitor economy, rather than replacing current local authority budgets. Whilst there is currently extreme pressure on local authority budgets, it is important to recognise the importance of a visitor levy being used to sustain, support and develop the visitor economy for many years to come, and to reinforce tourism as an important contributor to the area’s overall economic growth.
- 4.15 To aid transparency around how the funds are being used, local authorities are encouraged to consider applying various means to communicate this information to the public, including visitors and businesses. In particular, local authorities may want to consider the publication of fund expenditure on its website.
- 4.16 As set out in the Act and given the important role the Visitor Levy Forum plays in providing a means of ongoing engagement with the VL scheme, the local authority will need to engage with the Forum when considering how visitor levy funds will be used.



Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
19
Title:
Draft Visitor Levy Scheme
What is this proposal about?
This proposal is intended to generate new income for the Council through the introduction of a Visitor Levy for Fife, with revenues reinvested in tourism-related activity that supports sustainable growth of the visitor economy and aligns with the objectives of the Fife Tourism Strategy
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
This is a new policy and may result in additional income for tourism within Fife
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
Early Engagement complete with follow up statutory consultation now required before a final decision on implementation is made
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Yes - Cabinet Committee - 8th October 2026
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
Y
Your Service Name
Place Programmes & Policies - Tourism
Date:
21/10/2025

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	Y
Will this proposal impact on people who experience socio-economic disadvantage?	Y
Will this proposal have an impact on children / young people's rights & wellbeing ?	Y
Will the proposal affect consumers and/or small businesses?	Y
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	Y

Equality Impact

Public Sector Equality Duty

Please describe how your proposal may impact on the following

1. Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct

The Visitor Levy is payable by anyone staying in accommodation which is not their only or usual place of residence (temporary or otherwise). Individuals who do not have an only or usual place of residence are therefore not required to pay the levy.

This includes people who are;

- homeless or at risk of homelessness
- refugees and asylum seekers
- people whose homes are unfit or unsafe for habitation, including those experiencing domestic abuse or other forms of violence
- members of gypsy/traveller communities staying on dedicated sites are also excluded

In addition, the Act notes that the Scottish and UK benefits within scope of the national exemption include persons who are entitled to:

- Adult Disability Payment,
- Pension Age Disability Payment
- Child Disability Payment.
- UK disability, incapacity, and injury-related benefits such as Disability Living Allowance, Attendance Allowance, Personal Independence Payment.
- War-related pensions and supplements.

2. Advance equality of opportunity

The visitor levy has various mandatory exemptions already in place to ensure equality. Funding generated via visitor levy may also increase the opportunity available to residents across Fife through investment in the local area, green spaces, and training and employability.

3. Foster good relations by tackling prejudice, promoting understanding

Fife Council will support good relations and promote understanding of the Visitor Levy by ensuring clear and accessible information is available for visitors, accommodation providers, and relevant Council services regarding both national and local exemptions. Accommodation providers will receive implementation toolkits containing guidance on exemption eligibility and the process for reclaiming any Visitor Levy paid by individuals who are exempt. Information and guidance will also be made available on the Fife Council website. In addition, Council services that may support exempt visitors, including Housing Services and homelessness teams, will be provided with appropriate information and guidance to ensure a consistent understanding of the scheme and exemptions. This coordinated approach will help reduce potential misunderstandings, support fair and equal access to reimbursement arrangements, promote positive experiences for exempt individuals, and foster good relations between visitors, accommodation providers, communities, and public services.

Protected Characteristics

How does the proposal impact on the protected characteristics below?	Negative			Positive	No Impact
	High	Medium	Low		
Age				X	
Disability				X	
Gender re-assignment					X
Marriage & civil partnership					X
Pregnancy & maternity					X
Race				X	
Religion or belief					X
Sex					X
Sexual orientation					X

What internal or external data has been used to assess the impact identified above?

Early Engagement findings through EKOS consulting
Economic Impact Assessment through EKOS consulting
Visitor Levy (Scotland) Bill 2024
Visitor Levy Guidance for Local Authorities from VisitScotland
Fife Tourism Strategy
Fife Economic Strategy
Plan for Fife
STEAM visitor figures

What does the data indicate?

Overall, the findings suggest any impacts are likely to be limited and can be mitigated through appropriate exemptions, accessible communications and ongoing monitoring.

The mandatory exemptions set out in the Visitor Levy (Scotland) Act help protect individuals whose circumstances may make payment of the levy inappropriate, while Fife's proposed exemptions have been designed to ensure the scheme remains proportionate and does not create unintended barriers for specific groups.

What action, mitigation or adjustment has been made to manage any impact on equalities?

Mandatory and local exemptions will be applied where necessary

Who will be responsible for ongoing monitoring and evaluation?

There will be a team set up within Fife Council to manage visitor levy including collection and reimbursement of the levy to those who qualify for an exemption. The team will then be able to monitor reimbursements and report on an annual basis as required as part of the scheme

Fairer Scotland Duty Impact					
What impact could this proposal have on people who experience the following aspects of socio-economic disadvantage?	Negative			Positive	No Impact
	High	Medium	Low		
Low Income: Those who have insufficient earnings to meet basic needs, such as food, clothing housing or utilities.			X	X	
Low / No Wealth: Those who have no savings for unexpected spend or provisions for the future.			X	X	
Material Deprivation: Those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.			X	X	
Area Deprivation: Those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestions, or lack of infrastructure, amenities, or green spaces.				X	
Socio-Economic Background: Social class, parents' education, employment, income.				X	

What internal or external data has been used to assess the impact identified above?

Early Engagement findings through EKOS consulting
Economic Impact Assessment through EKOS consulting
Visitor Levy (Scotland) Bill 2024
Visitor Levy Guidance for Local Authorities from VisitScotland
Fife Tourism Strategy
Fife Economic Strategy
Plan for Fife
STEAM visitor figures

What does the data indicate?

A fixed rate no tier scheme may disproportionately effect those staying in lower priced accommodation including campsite, caravan and motorhomes.

Charity stays and educational visits should be exempt

There is an opportunity to reinvest proceeds back into the local community services that all Fife residents can use

What action, mitigation or adjustment has been made to manage any impact on socio-economic disadvantage?

As part of the proposed scheme low cost accommodation including camping, and caravan pitches would be exempt from the levy. Hotels, BB's Short Term Lets etc would however be included in the levy. This is proposed as it will ensure those on a lower cost holiday won't have an additional charge to pay.

There are also opportunities for young people and those out of employment as educational and employability programmes in tourism may be provided from the proceeds of the levy across Fife

Who will be responsible for ongoing monitoring and evaluation?

The proposed visitor levy team will monitor and evaluate how funds are being invested and every 3 years the scheme will be subject to evaluation

Children's Rights and Well-Being Impact

What impact could this proposal have on the rights of Children and Young People?					
Improve the rights of children and young people in line with UNCRC principles:	Negative			Positive	No Impact
	High	Medium	Low		
Non-Discrimination				X	
Best rights of the child				X	
Right to life, survival and development				X	
Children's rights to have their views given due weight				X	
Wellbeing of children in areas of:	Negative			Positive	No Impact
	High	Medium	Low		
Safe				X	
Healthy				X	
Achieving				X	
Nurtured				X	
Active				X	
Respected				X	
Responsible				X	
Included				X	

What internal or external data has been used to assess the impact identified above?

Early Engagement findings through EKOS consulting
Economic Impact Assessment through EKOS consulting
Visitor Levy (Scotland) Bill 2024
Visitor Levy Guidance for Local Authorities from VisitScotland
Fife Tourism Strategy
Fife Economic Strategy
Plan for Fife
STEAM visitor figures
Fife Ginger Bread Re-thinking the relationship between employability, children's wellbeing and family support

What does the data indicate?

The available evidence indicates no significant negative impacts on children and young people. As the levy is predominantly paid by visitors, direct impacts on families are expected to be minimal. Reinvestment of levy revenues may provide indirect benefits through support for local services, community assets, employment opportunities and improvements to places that residents, including children and young people, use and enjoy.

What action, mitigation or adjustment has been made to manage any impact on children and young people?

The proposed Visitor Levy is not expected to have a significant direct impact on children and young people. However, children and young people may benefit indirectly through the reinvestment of levy revenues in local facilities, public spaces, cultural assets, events and community amenities that enhance the places in which they live, learn and spend leisure time. Investment in destination management, active travel, environmental improvements and public realm projects could contribute to improved community wellbeing, accessibility and quality of place. In addition, a strong and sustainable visitor economy supports employment, skills development and future career opportunities within tourism and related sectors. Overall, the levy has the potential to deliver positive long-term benefits for children and young people by supporting more vibrant, sustainable and attractive communities across Fife.

Who will be responsible for ongoing monitoring and evaluation?

The proposed visitor levy team will monitor and evaluate how funds are being invested. There will also be an independent visitor levy forum and it would be expected that our young people are represented on the forum through school engagement and community groups

Consumer Duty Impact

What impact could this proposal have on any of the below consumer groups?	Negative			Positive	No Impact
	High	Medium	Low		
Individuals			X	X	

Small Businesses		X			
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What internal or external data has been used to assess the impact identified above?

Early Engagement findings through EKOS consulting
Economic Impact Assessment through EKOS consulting
Visitor Levy (Scotland) Bill 2024
Visitor Levy Guidance for Local Authorities from VisitScotland
Fife Tourism Strategy
Fife Economic Strategy
Plan for Fife
STEAM visitor figures

What does the data indicate?

The visitor levy, if introduced, will increase the cost of visitor accommodation by £3-£5 (proposed). This could impact on access and choice of visitor accommodation for some people and may cause a drop in demand either temporarily or permanently. There will be initial setting up costs for businesses to be able to charge a levy that could be substantial depending on the booking systems that they currently use. There will also be an administrative burden for businesses to charge the levy and submit returns to the Council. The cumulative costs of this could result in some business considering closure if they do not get support to cover these costs.

There may be a negative impact for businesses in the first 2 years however from year 3 onwards and due to proposed investment in tourism infrastructure this will result in a positive impact for both businesses and individuals.

What action, mitigation or adjustment has been made to manage any impact on individuals and small businesses?

The draft Visitor Levy Scheme has been designed to minimise impacts on individuals and small businesses through a simple flat-rate approach, a limited number of exemptions, and clear administrative processes. Statutory exemptions and proposed local exemptions help ensure the levy remains proportionate and does not place undue burden on vulnerable groups or users of lower-cost accommodation.

From a Fife Council business support perspective, a number of measures have been incorporated to minimise impacts on accommodation providers, particularly small and micro-businesses. Accommodation providers would retain a proposed 5% of levy income collected to recognise the costs associated with administering the scheme, helping to offset additional administrative requirements. Fife Council would also provide guidance, training and ongoing support throughout implementation and operation of the scheme to help businesses understand their responsibilities, establish appropriate processes and comply with reporting requirements. The scheme has been designed to be simple to administer, with limited exemptions to reduce complexity, while ongoing engagement and monitoring will help identify and address any issues that arise. In addition, revenue generated through the levy would be reinvested locally to support tourism infrastructure, destination development and initiatives that benefit the wider visitor economy and local businesses.

Who will be responsible for ongoing monitoring and evaluation?

The proposed visitor levy team will monitor and evaluate how the scheme is working for both individuals and businesses. Business retention rate will be looked at every 3 years along with continuous improvement exercise for support for businesses.

Environment Impact					
What is the impact of this proposal on any of the below climate, environmental and waste considerations?	Negative			Positive	No Impact
	High	Medium	Low		
Greenhouse Gas Emission (GhG)				X	
Use of renewable energy				X	
Use of sustainable transport				X	
Biodiversity and Ecosystems				X	
Climate change adaptation				X	

What internal or external data has been used to assess the impact identified above?

Early Engagement findings through EKOS consulting
Economic Impact Assessment through EKOS consulting
Visitor Levy (Scotland) Bill 2024
Visitor Levy Guidance for Local Authorities from VisitScotland
Fife Tourism Strategy
Fife Economic Strategy
Plan for Fife
STEAM visitor figures
Fife Tourism Climate Action Plan
Climate Strategy for Fife
Net Zero Scotland
Glasgow Declaration

What does the data indicate?

The proposed Visitor Levy is expected to support the delivery of responsible tourism objectives in Fife by providing a sustainable funding mechanism to invest in visitor infrastructure, destination management, environmental improvements and community assets. This aligns with Fife's Responsible Tourism approach, which seeks to ensure tourism benefits local communities, supports businesses, protects natural and cultural assets and contributes to the long-term sustainability of the visitor economy. Revenue generated through the levy would help manage the impacts of tourism while enhancing the visitor experience and supporting Fife's wider economic, social and environmental priorities.

What action, mitigation or adjustment has been made to manage any impact on the environment?

Welcome to Fife team are working with colleagues across council to ensure the Fife Tourism Climate Action Strategy compliments work being carried out council wide. A Visitor Levy would support the development of projects across Fife.

Who will be responsible for ongoing monitoring and evaluation?

The proposed visitor levy team will monitor and evaluate how the scheme and ensuring that funding aligns with wider Fife climate action policies and activity.

Review & Completion

All assessments need to be reviewed regularly. When would you expect the first review to be carried out?

Draft if agreed to go to 12 week mandatory consultation impacts will be reviewed before final decision on Visitor Levy

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

11/09/2026

Senior Officer Sign-Off:

Carol Connolly

Designation:

Director of Place

Education Directorate Improvement Plan 2026/27

Report by: Donald Macleod, Executive Director (Education)

Wards Affected: All

Purpose

The purpose of this report is to present the Education Directorate Improvement Plan 2026/27 for approval.

Recommendation

Cabinet Committee is invited to approve the Education Directorate Improvement Plan for 2026/27.

Resource Implications

The paper outlines the Directorate's approach to improvement to ensure that outcomes for children and young people in Fife improve as the Directorate works within its current budget.

Legal & Risk Implications

There are no direct legal implications arising from this report.

The Education Directorate Improvement Plan meets the requirement for Fife Council to publish an Annual Plan under section 3F of the Standards in Schools Scotland Act 2000.

Impact Assessment

An IIA has been completed. Impacts were identified in one or more areas and are assessed in detail within the assessment. The assessment records the evidence considered, the nature of the impacts identified, consultation and engagement undertaken, where appropriate, and any actions proposed to mitigate negative impacts and/or maximise positive ones. A copy of the completed assessment is attached to the report.

Consultation

The Education Directorate Improvement Plan 2026/27 has been developed following a review of the impact of the Education Directorate Improvement Plan 2023-26. It has also been informed by the Joint Strategic Needs Assessment (JSNA), completed in 2025/26 to support development of the Fife Children's Services Plan 2026-29. Both the Directorate review and JSNA drew on a range of sources of stakeholder feedback, including:

- Feedback from school leaders gathered through an ongoing process of engagement, via meetings that form part of the Self-Improving Networked Learning System (SINLS).
- Feedback gathered through partnership working within Fife's Children's Services Planning Partnership (Children in Fife).

- Survey feedback from staff, children/young people, and parents/carers, including the Education Directorate Staffwise, Pupilwise and Parentwise surveys and Children in Fife's Health and Wellbeing Survey.
- Further consultation and engagement with school leaders, SINLS networks and professional associations.

1.0 Background

- 1.1 The Education Directorate is subject to a range of legislative requirements to prepare and publish strategic plans and reports. In particular, the Directorate is required to prepare and publish an **annual plan** setting out actions proposed for the coming school year to reduce educational inequality and to support delivery of the National Improvement Framework (NIF) (under section 3F of the Standards in Scotland's Schools etc Act 2000).
- 1.2 This paper presents the Education Directorate Improvement Plan for 2026/27. The Plan outlines the Directorate's approach to raising attainment and closing the equity gap in outcomes for learners in disadvantaged groups. It builds on a strengthened approach to continuous improvement developed over the course of the previous Directorate Improvement Plan (2023-26) and meets the requirements outlined in section 1.1 (above).

2.0 The Directorate Improvement Plan

- 2.1 During 2025/26, the Directorate reviewed its approach to improvement in order to ensure a greater system-level impact through existing evidence-based improvement work (this is described more fully on page 6 of the Directorate Improvement Plan).
- 2.2 This review included a self-evaluation of progress made through the Directorate Improvement Plan 2023-26. This work also contributed to the development of a Joint Strategic Needs Assessment for children and young people in Fife, which was undertaken to support the development of a new Children's Services Plan for the period 2026-29. A copy of the Joint Strategic Needs Assessment is available via the Partnership Working page of the Children in Fife web-site (<https://girfec.fife.scot/partnership-working>).
- 2.3 As a result of this review, the Directorate identified three "pillars" to support an ongoing programme of improvement work over the medium to long term. The pillars will also help to ensure delivery of the outcomes within the National Improvement Framework (NIF), including a reduction of the equity gap in educational outcomes for key disadvantaged groups (including: those living in SIMD Quintile 1, those registered for free school meals, those with a need for additional support with learning and the care experienced). The three pillars are:
 1. Improving Learning, Teaching and Assessment
 2. Meeting Learners' Needs
 3. Strengthening Our Curricular Pathways
- 2.4 The Education Directorate Improvement Plan 2026/27 sets out an initial action plan for improvement for each of the three pillars. The action plans include:
 - **Strategic Aims.** These are the key drivers and actions most likely to have the greatest impact on outcomes.

- A set of **Strategic Actions** and **Aims for 2026/27**. These will provide a focus for improvement work over the coming school year, as the Directorate's updated approach to improvement is further developed through collaborative working with ELC and school settings.
- A set of longer-term **Stretch Aims**. These provide an ambitious focus for improvement over the period up to 2030.

An accessible version of the Plan is available via the Schools in Fife web-site at: <https://www.fife.gov.uk/education/schools-in-fife>. A direct link can be found as Appendix 2 to this report.

- 2.5 Following a review of the Directorate's organisational structure in 2025/26, a new structure has been developed to better support ongoing improvement. This is based on the three pillars. Improvement work within each pillar is being overseen by a dedicated group, comprised of a Head of Service with a number of Education Managers and Quality Improvement Officers. Each pillar group will oversee a long-term programme of improvement work, self-evaluation and stakeholder engagement.
- 2.6 The Education Directorate is a key partner in the Children in Fife Partnership, which aims to strengthen support for children, young people and families. The new Directorate Improvement Plan recognises the importance of work within the Fife Children's Services Plan (see Appendix 2) for achieving this aim. The new Directorate structure also reflects this, ensuring the capacity needed to support partnership working as a core way to improve outcomes and experiences for children, young people and families. This is recognised as a particularly important part of reducing equity gaps in outcomes for disadvantaged groups in the longer term. A copy of the Fife Children's Services Plan 2026-29 is available via the Partnership Working page of the Children in Fife web-site at: (<https://girfec.fife.scot/partnership-working>).

3.0 Proposed approach to continuous improvement

- 3.1 Appendix 3 provides an overview of the Directorate's proposed approach to continuous improvement. This will form the basis for an ongoing, annual cycle of improvement, engagement and self-evaluation. Key elements within this are:
- A **theory of change** for each pillar. This captures the evidence about effective improvement developed over a significant period of collaborative working with schools through quality improvement work involving ELC settings, schools and networks. It has been used to identify **Strategic Aims** for each pillar.
 - Ongoing development of a comprehensive **Quality Assurance Framework** for ELC settings, schools and the local authority. This will help to ensure confidence for settings and the local authority that standards and expectations are being met and that improvement work is achieving the impact intended.
 - A **Performance Management Framework** to monitor and report outcomes and experiences of learners. This will support public performance reporting and a cycle of reporting to the Education Scrutiny and local Area Committees.

4.0 Conclusions

- 4.1 Cabinet Committee is invited to approve the Education Directorate Improvement Plan for 2026/27.

List of Appendices

1. Integrated Impact Assessment for the Education Directorate Improvement Plan 2026/27.
2. The **Education Directorate Improvement Plan 2026/27** is available at:
<https://www.fife.gov.uk/data/assets/file/0014/41720/Education-Directorate-Improvement-Plan-2026-17092026.pdf>
3. Overview of the Directorate's proposed approach to improvement.

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:

- [National Improvement Framework 2026](#) (Scottish Government, December 2025)
- [Standards in Scotland's Schools etc Act 2000: Statutory Guidance \(Scottish Government, revised May 2024\)](#)

Report Contacts

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(Strategy, QA and Performance)
Education Directorate
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Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
56
Title:
Education Directorate Improvement Plan
What is this proposal about?
The Education Directorate Improvement Plan (DIP) outlines our strategic priorities for 2026-2030, with annual improvement plans setting out the actions we will take to improve the quality of education and outcomes for all children and young people in Fife. The DIP serves as Fife's National Improvement Framework (NIF) Plan and fulfils our statutory requirements for education authority planning and reporting under the Standards in Scotland's Schools etc. Act 2000 and the Education (Scotland) Act 2016. The DIP also aligns with the Fife Children's Services Plan. As a key partner within the Children's Services Planning Partnership, the Directorate contributes to various shared priorities and outcomes that require partnership working.
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
The DIP sets the direction for education improvement in Fife from 2026-2030. It will help ensure that our efforts are focused on the areas that will make the biggest difference to children and young people. Over time, this should lead to improvements in the quality of education, attainment and achievement levels, wellbeing of our pupils and staff, and greater equity across the system.
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
Over the course of 2025/2026, members of the Strategic Planning and Performance team supported the Extended Leadership Team (ELT) in quality planning to produce the DIP. ELT reflected on evidence and engagement with the self-improving networked learning system (SINLS) to develop its strategic aims. The evidence and engagement highlighted three key priorities: improve learning, teaching and assessment, meet learners' needs, and strength our curricular pathways. Once these were developed and agreed, ELT shared the aims with various networks and school leaders. This included MS Forms surveys and in person engagement sessions with school leaders. Consultation activity confirmed that school leaders broadly agreed with the three strategic aims. These were framed as the three pillars for improvement for the Directorate.
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Yes. Cabinet Committee, October 8th, 2026.
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
No
Your Service Name
Education Directorate
Date:
10/09/2026

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	Y
Will this proposal impact on people who experience socio-economic disadvantage?	Y
Will this proposal have an impact on children / young people's rights & wellbeing ?	Y
Will the proposal affect consumers and/or small businesses?	N
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	Y

I confirm that the proposal has no impacts relating to consumers or small businesses.

Where you have confirmed no impact is expected, please provide rationale

Not applicable to small businesses.

Equality Impact

Public Sector Equality Duty

Please describe how your proposal may impact on the following

1. Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct

The DIP aims to strengthen inclusive practice across Fife schools and ensure that children and young people's individual needs are recognised and supported. This includes improving approaches to inclusion, relationships and behaviour and identifying where particular groups experience barriers to learning or poorer outcomes.

2. Advance equality of opportunity

The DIP has a strong focus on improving equity across the education system. Better use of attendance, attainment, achievement and wellbeing data will help us identify where outcomes differ between groups and focus improvement activity where it is most needed.

3. Foster good relations by tackling prejudice, promoting understanding

The DIP seeks to improve school environments so children, young people, and staff feel safe, respected and included. Work to improve relationships and behaviour will be carried out by Pillar 2 of the DIP.

Protected Characteristics

How does the proposal impact on the protected characteristics below?	Negative			Positive	No Impact
	High	Medium	Low		
Age				X	
Disability				X	
Gender re-assignment					X
Marriage & civil partnership					X
Pregnancy & maternity				X	
Race				X	
Religion or belief				X	
Sex				X	
Sexual orientation				X	

What internal or external data has been used to assess the impact identified above?

The Joint Strategic Needs Assessment and data gathered through self-evaluation of DIP for 2023-26.

What does the data indicate?

The evidence shows persistent inequalities in educational outcomes across Fife. Although overall outcomes are broadly comparable with Scotland, children and young people experiencing poverty, those with additional support needs and care-experienced learners generally experience poorer outcomes. For example, attendance is 89.9% overall compared with 83.0% for pupils registered for free school meals and 87.2% for pupils with ASN. Similar gaps are evident in attainment, wellbeing and participation. This evidence has informed the DIP's focus on improving outcomes and reducing inequalities particularly through the work of Pillar 2.

What action, mitigation or adjustment has been made to manage any impact on equalities?

The DIP 2026/27 introduces new improvement priorities developed using QI, evidence-based approaches which should better close equity gaps.

Who will be responsible for ongoing monitoring and evaluation?

Education Directorate has been restructured to ensure ongoing monitoring and evaluation of the new improvement priorities. Overseen by DLT.

Fairer Scotland Duty Impact

What impact could this proposal have on people who experience the following aspects of socio-economic disadvantage?	Negative			Positive	No Impact
	High	Medium	Low		
Low Income: Those who have insufficient earnings to meet basic needs, such as food, clothing housing or utilities.				X	
Low / No Wealth: Those who have no savings for unexpected spend or provisions for the future.				X	
Material Deprivation: Those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.				X	

Area Deprivation: Those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestions, or lack of infrastructure, amenities, or green spaces.				X	
Socio-Economic Background: Social class, parents' education, employment, income.				X	

What internal or external data has been used to assess the impact identified above?

Joint Strategic Needs Assessment and data gathered through self-evaluation of DIP for 2023-26.

What does the data indicate?

The evidence shows a link between socio-economic disadvantage and poorer outcomes for children and young people. Around 18% of children in Fife live in low-income families and 22.1% of Fife school pupils live in SIMD Quintile 1 areas. Children registered for free school meals and those living in the most deprived communities experience lower attendance and attainment than the Fife average. Poverty is also not confined to SIMD Quintile 1 areas, meaning that area-based measures alone will not identify all children and young people experiencing disadvantage. This highlights the need to consider individual and family circumstances alongside wider measures of deprivation.

What action, mitigation or adjustment has been made to manage any impact on socio-economic disadvantage?

We will strengthen how we use attendance, attainment, wellbeing and participation data to identify where inequalities remain. Improvement work across the three Pillars will support children and young people experiencing disadvantage to reach their full potential. This will include differentiated learning and a strong universal support offer in mainstream settings through Pillars 1 and 2, alongside tailored curricular pathways through Pillar 3.

Who will be responsible for ongoing monitoring and evaluation?

Education Directorate has been restructured to ensure ongoing monitoring and evaluation of the new improvement priorities. Overseen by DLT.

Children's Rights and Well-Being Impact

What impact could this proposal have on the rights of Children and Young People?					
Improve the rights of children and young people in line with UNCRC principles:	Negative				
	High	Medium	Low	Positive	No Impact
Non-Discrimination				X	
Best rights of the child				X	
Right to life, survival and development				X	
Children's rights to have their views given due weight				X	
Wellbeing of children in areas of:	Negative				
	High	Medium	Low	Positive	No Impact
Safe				X	
Healthy				X	
Achieving				X	
Nurtured				X	
Active				X	
Respected				X	
Responsible				X	
Included				X	

What internal or external data has been used to assess the impact identified above?

Joint Strategic Needs Assessment and data gathered through self-evaluation of DIP for 2023-26.

What does the data indicate?

Evidence from children and young people shows that, while many report positive experiences, there are areas where further improvement is needed. Pupilwise found that 73% of respondents felt safe at school, but only 51% felt their school listened to concerns about bullying and 45% felt respected by other pupils. The JSNA also identifies poorer wellbeing outcomes for some groups, particularly children and young people with additional support needs and those living in more deprived areas.

What action, mitigation or adjustment has been made to manage any impact on children and young people?

Pillar 2 of the DIP will strengthen rights-based approaches to universal support, helping to ensure children and young people are included, have their individual needs recognised and have their views taken into account. Pillar 3 will support greater choice in learning pathways, helping children and young people access opportunities that reflect their needs, interests and aspirations.

Who will be responsible for ongoing monitoring and evaluation?

Education Directorate will support ongoing monitoring and evaluation via ELT self-evaluation meetings. Overseen by DLT.

Environment Impact

What is the impact of this proposal on any of the below climate, environmental and waste considerations?	Negative			Positive	No Impact
	High	Medium	Low		
Greenhouse Gas Emission (GhG)			X		
Use of renewable energy					X
Use of sustainable transport					X
Biodiversity and Ecosystems					X
Climate change adaptation					X

What internal or external data has been used to assess the impact identified above?

A review of evidence on the environmental impacts of digital devices, including UNESCO research (*Digital Technology and the Futures of Education*), Apple Product Environmental reports and XMA information on device supply and lifecycle management.

What does the data indicate?

Environmental impact depends significantly upon which devices are used, and how they are used over a full life cycle. Devices should be used where they add value to learning, teaching and assessment – particularly where this can help close equity gaps in outcomes. Device life cycle strategies should have the lightest environmental footprint possible.

What action, mitigation or adjustment has been made to manage any impact on the environment?

Our digital device strategy is part of a wider approach to ensure a more effective and sustainable use of ICT devices across ELC and school settings. Our bespoke user model ensures iPads are used for their entire lifespan (4 years as a 1:1 device and 8 years as a shared device). We minimise breakages by providing robust device casings and by encouraging responsible use and device care. We aim to repair iPads rather than buy new and have an agreed repair framework. Our chosen devices (iPad 10th Gen) have a reduced carbon footprint and utilise traceable, recycled metals and rare earth elements. Our supplier uses electric vehicles for delivery, minimises the number of deliveries and supports sustainable end of life cycle approaches. We use research and best practice guidance to inform our use of devices to support learning, teaching and assessment. This will be supported by Pillar 1 of the DIP.

Who will be responsible for ongoing monitoring and evaluation?

Education Directorate will provide ongoing monitoring and evaluation of the effective use of devices to improve learning and teaching and assessment; this will be undertaken by the Transforming Learning team, overseen by DLT. BTS will provide ongoing monitoring and evaluation of technical aspects of the strategy.

Review & Completion

All assessments need to be reviewed regularly. When would you expect the first review to be carried out?

The DIP will be reviewed twice a year. We are expected to conduct the first review in March 2027.

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

21/09/2026

Senior Officer Sign-Off:

Stuart Booker

Designation:

Quality Improvement Officer (QIO- Strategy, QA & Performance)

Overview of the Directorate's proposed approach to continuous improvement

For each Pillar we have developed a **theory of change**, describing the key factors that we can influence that could lead to a significant improvement in outcomes. This has been developed based on learning from improvement work with settings and networks.

Theory of Change

We will continue to test and refine our **theories of change** working with settings and networks, using tools like *Driver Diagrams* to support a robust approach.

We will share key learning from this work through *case studies* in our public performance reporting and *workshops* for elected members.

For each Pillar we have identified **Strategic Actions** and short-term aims for our improvement work in 2026/27. Data and evidence about the impact of this work will be monitored through our **Quality Assurance Framework**.

Quality Assurance Framework

Schools and ELCs will use the **Quality Assurance Framework** to monitor and demonstrate their progress towards Fife Directorate priorities. Evidence gathered through self-evaluation and quality assurance activity will build a collective picture of progress across Fife, highlighting strengths and identifying areas for further improvement.

The Directorate will continue to monitor key outcomes for learners, via its **Performance Management Framework**. These outcomes will be used to assess whether our planned Strategic Actions will help lead to long-term improvements at a system level.

Performance Management Framework

Key outcomes within the **Performance Management Framework** will be reported to Education Scrutiny Committee each year and will be a key part of our *Public Performance Reporting* to families in Fife.

Evidence from our Quality Assurance Framework and Performance Management Framework

8 October 2026
Agenda Item No. 8

Fife Children's Services Plan 2026-29

Report by: Mike Enston, Executive Director (Communities)

Wards Affected: All

Purpose

The purpose of this report is to present the Fife Children's Services Plan 2026-29 and Annual Report 2025/26 for assurance and ratification.

Recommendation

Cabinet Committee is invited to ratify the Fife Children's Services Plan 2026-29 and Annual Report 2025/26 as a basis for improving the outcomes and experiences of children, young people and families.

Resource Implications

There are no resource implications from this paper.

The paper outlines the approach to improvement being taken by the Fife Children's Services Partnership to ensure that outcomes for children and young people in Fife improve as partners strengthen their collaborative working within current budgets.

Legal & Risk Implications

There are no direct legal implications arising from this report.

The Fife Children's Services Plan meets the requirements of the Children and Young People (Scotland) Act 2014 for Fife Council and NHS Fife, working with partners, to prepare a children's services plan for Fife for the statutory planning period 2026-29.

Impact Assessment

An IIA has been completed. No impacts were identified in relation to equality, socio-economic disadvantage, children's rights and wellbeing, consumer interests, or the environment. The assessment records the evidence and rationale used to reach these conclusions. A copy of the completed assessment is attached to the report.

Consultation

Work to develop, implement and review the Fife Children's Services Plan is informed by an ongoing process of consultation and engagement with leaders and representatives of staff from across the children's services partnership, together with feedback from children, young people and families gathered through a range of sources. Further information about the range of feedback gathered in preparing this Plan can be found in the Joint Strategic Needs Assessment (JSNA), which was undertaken to support development of this Plan.

1.0 Background

- 1.1 The purpose of a Children's Services Plan is to safeguard, support and promote the wellbeing of all children in a local authority area.
- 1.2 Development of the Children's Services Plan and annual reporting on delivery of the plan are both statutory requirements on Children's Services Planning Partnerships (CSPPs), under the terms of the Children and Young People (Scotland) Act 2014.
- 1.3 Children's Services Planning Partnerships (CSPPs) play a significant and clearly defined role in supporting the delivery of national policies for children and young people, as well as supporting joint inspection arrangements for children's services. Children in Fife acts as the statutory CSPP for Fife.
- 1.4 A Fife Children's Services Plan has been developed by Children in Fife, for the statutory planning period: April 2026 – March 2029. The Plan was informed by a Joint Strategic Needs Assessment (JSNA) using a shared approach to understand what children, young people and families need and where support could be improved, and the Fife Children's Services Annual Report 2025/26, which reviewed the impact of work undertaken in the previous plan.
- 1.5 The Fife Children's Services Plan, JSNA and Annual Report have been published on the Children in Fife website to support ongoing partnership working and improvement. Each of these documents can be found at the Partnership working page of the Children in Fife website (see: <https://children.fife.scot/partnership-working>). Direct links to these documents are given in Appendices 2-4 of this report.
- 1.6 The development of the Fife Children's Services Plan 2026-29 involved significant collaborative working across the Children in Fife partnership in 2025/26 and was supported by consultation and engagement. This included: Development Sessions involving all partners, feedback from Fife Partnership Board and feedback from children, young people and families gathered through a range of sources. Further information can be found in the Joint Strategic Needs Assessment (JSNA) which was undertaken to support development of this Plan.
- 1.7 This paper presents the Fife Children's Services Plan 2026-29, together with the Fife Children's Services Annual Report 2025/26, for assurance purposes and to enable the Cabinet Committee to ratify these two documents.

2.0 The Fife Children's Services Plan 2026-29

- 2.1 The Fife Children's Services Plan 2026-29:
 - Describes the role of Children in Fife, as the statutory **children's services planning** partnership for Fife and the purpose of the Fife Children's Services Plan (as outlined in section 1 of this paper)
 - Provides an overview of the **Joint Strategic Needs Assessment** to understand what children, young people and families need and where support could be improved (as outlined in section 3 of this paper).
 - Describes the approach taken to develop **improvement priorities** that address the key challenges identified via the Joint Strategic Needs Assessment – and outlines the improvement actions contained within the Fife Children's Services Plan 2026-29 (as outlined in section 4 of this paper).

- Reflects on the **development of partnership working** and quality improvement within Fife Children's Services over time and outlines the approach being taken to support self-evaluation, quality assurance and **ongoing continuous improvement** of wider children's services partnership working in Fife (as outlined in section 5 of this paper).

3.0 Joint Strategic Needs Assessment

- 3.1 A Joint Strategic Needs Assessment (JSNA) was developed by partners across Fife's Children's Services, using a shared approach to understand what children, young people and families need and where support could be improved.
- 3.2 The JSNA reviewed evidence across the SHANARRI wellbeing indicators – Safe, Healthy, Active, Nurtured, Achieving, Respected, Responsible and Included. The evidence included quantitative data on outcomes, including data for a range of disadvantaged and vulnerable groups. The voices and experiences of children and families were a key element of the evidence reviewed; these were captured through: direct engagement with children and families, a range of cohort and targeted surveys of the wellbeing and experiences of children and young people, service feedback channels and a range of forums for the participation of children and young people.
- 3.3 The JSNA led to three specific areas being identified as improvement priorities for the new Children's Services Plan. These are:
- **Mental health and emotional wellbeing** – addressing widespread challenges affecting each of the SHANARRI outcomes.
 - **Family resilience** – strengthening family capacity to cope and reducing vulnerability to crisis.
 - **Speech, language and early communication** – closing early gaps affecting attainment, relationships and life changes.

4.0 Improvement Actions: 2026-29

- 4.1 The table below summarises the high-level improvement actions that have been identified for each priority. Also shown are the lead partnership group for each priority.

Priority	Priority 1	Priority 2	Priority 3
Focus	Strengthening mental health and emotional wellbeing support for children & young people	Building family resilience through early help and holistic, whole-family centered services	Improving early speech, language and communication to close gaps and support lifelong learning
Lead partnership group	Our Mind Matters Steering Group	Family Resilience Oversight Group	Fife CYPIC
Improvement Action 1	We will ensure that our workforce is confident and highly skilled, to support effective early intervention for the mental health and emotional wellbeing of young people	We will scale and spread the <i>Let's Connect</i> model <i>Let's Connect</i> strengthens early play, interaction, communication and self-regulation	We will scale and spread the <i>Communication High 5</i> model <i>Communication High 5</i> is a set of strategies designed to promote effective

Priority	Priority 1	Priority 2	Priority 3
		outcomes for young children through enriched parent–child interactions and high quality practitioner coaching.	communication, supporting practitioners to engage children through high quality interactions
Improvement Action 2	We will ensure that the Mental Health and Emotional Wellbeing of vulnerable young people is well supported	<p>In year 1 of the plan, we will work with NESTA to map the current landscape of services from pregnancy through the early years</p> <p>This intelligence will be used to support subsequent improvement in services, in years 2 and 3 of the plan</p>	<p>In year 1 of the plan, we will research how we can make more effective use of partnership data to support children’s early development</p> <p>This intelligence will be used to support subsequent improvement in services, in years 2 and 3 of the plan</p>

Table 1. Priorities and Improvement Actions for the Fife Children’s Services Plan 2026-29

4.2 The improvement actions in many areas build on work undertaken in the Fife Children’s Services Plan 2023-26. These actions will look to further develop, scale and spread approaches and models that have been proven – through evidence-based quality improvement – to achieve a significant impact on the outcomes and experiences of children and young people. In particular:

- The improvement actions to scale and spread *Let’s Connect* and the *Communication High 5* will build on work undertaken in the 2023-26 plan by members of Fife CYPIC (funded through the Whole Family Wellbeing Fund). This work tested evidence-based improvement ideas across a number of different contexts; it helped to verify their potential to achieve a wider, system-level impact, through scale and spread across Fife.
- The work to improve workforce skills and confidence will build on a model for partnership workforce development that was piloted in the 2023-26 plan. This received positive feedback through an independent assessment from the Animate consultancy. The model will also be used to pilot a Communities of Practice model in local areas, in line with the recommendations of the Animate review. Work to develop a pilot Community of Practice for children’s services in the Cowdenbeath area – supporting development of the No Wrong Door model – is ongoing.
- The improvement action for priority 3 – to research more effective use of partnership data to support children’s early development – will build on work to strengthen partnership data processes undertaken in the 2023-26 plan. This work helped support development of better management data and an improved Joint Strategic Needs Assessment.
- The work for priority 1 – to strengthen the mental health and emotional wellbeing support for children and young people – will further develop the *Our Minds Matter* model of partnership support. This will look to strengthen universal approaches, to better support early intervention.

4.3 The Fife Children's Services Plan 2026-29 aims:

- To strengthen partnership working involving children's services (e.g. by improving service design and the effectiveness / impact of core children's services partnership approaches).
- To enable children's services to better support wider partnership working to address poverty and to improve local area working, supporting the ongoing development of the No Wrong Door model.

5.0 Continuous Improvement

- 5.1 In addition to work on the three improvement priorities in the Plan, Children in Fife will undertake ongoing work to strengthen the partnership's capacity for self-evaluation, quality assurance and continuous improvement. This will build on work undertaken during the period 2023-26, which included:
- Implementing a strengthened model of strategic self-evaluation for work on improvement priorities within the Children's Services Plan, providing greater support and challenge for strategic leads.
 - Adopting the *How Good Is Our Family Support* Toolkit as a basis for partnership self-evaluation. The toolkit has been used to structure Children's Services Development sessions and as a basis for gathering feedback from: children and young people, staff and leaders.
 - A more strategic use of quality improvement expertise. This has included support from Fife CYPIC for the development of strategic priorities for the new Children's Services Plan.
- 5.2 Over the next three years Children in Fife partnership aims to further develop this capacity. This will involve use of the *How Good Is Our Family Support* Toolkit to improve self-evaluation and quality assurance for a range of core partnership approaches. These have been identified following a review of partnership working and groups, undertaken in preparation for the new Children's Services Plan.

6.0 Conclusions

- 6.1 Cabinet Committee is invited to ratify the Fife Children's Services Plan 2026-29 and Annual Report 2025/26 as a basis to support ongoing improvement in the outcomes and experiences of children, young people and families across Fife.

List of Appendices

1. Integrated Impact Assessment for the Fife Children's Services Plan 2026-29.
2. The **Fife Children's Services Plan 2026-29**, available at:
https://children.fife.scot/data/assets/pdf_file/0035/97739/Childrens-Services-Plan-2026-29-final-draft-Sept-2026a.pdf
3. **Fife Children's Services Annual Report 2025/26**, available at:
https://children.fife.scot/data/assets/pdf_file/0034/97738/Childrens-Services-Annual-Report-2025_2026-final-draft-Sept-2026a.pdf
4. **Joint Strategic Needs Assessment**, available at:
https://children.fife.scot/data/assets/pdf_file/0031/89527/Fife-Childrens-Services-JSNA-2026-29.pdf

Background Papers

The following paper was relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:

- [Children and Young People \(Scotland\) Act 2014: Statutory Guidance on Part 3: Children's Services Planning Second Edition 2020](#)

Report Contact

Stuart Booker
Partnership Co-ordinator for Children in Fife
Education Directorate
Fife Council
Email: stuart.booker@fife.gov.uk



Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
59
Title:
Children's Services Plan 2026-2029
What is this proposal about?
The purpose of the Children's Services Plan is to safeguard, support and promote the wellbeing of all children in a local authority area. Development of the Children's Services Plan to achieve this purpose is a statutory requirement on Children's Services Planning
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
The Plan outlines the approach to improvement being taken by the Fife Children's Services Partnership, to ensure that outcomes for children and young people in Fife improve as partners strengthen their collaborative working within current budgets.
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
Work to develop, implement and review the Fife Children's Services Plan is informed by an ongoing process of consultation and engagement with leaders and representatives of staff from across the children's services partnership, together with feedback from children, young people and families gathered through a range of sources. Further information about the range of feedback gathered in preparing this Plan can be found in the Joint Strategic Needs Assessment (JSNA), which was undertaken to support development of this Plan. The JSNA helped identify three key priority areas which the Plan will focus on for the next three years: strengthening mental health and emotional wellbeing support for children, young people and families; building family resilience through early help and holistic, whole-family centred services; and improving early speech, language and communication to close gaps and support lifelong learning.
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Yes, Cabinet Committee. 8th October 2026
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
No
Your Service Name
Children's Services Planning Partnership
Date:
21/09/2026

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	Y
Will this proposal impact on people who experience socio-economic disadvantage?	Y
Will this proposal have an impact on children / young people's rights & wellbeing ?	Y
Will the proposal affect consumers and/or small businesses?	N
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	N

I confirm that the proposal has no impacts relating to consumers or small businesses or the environment.

Where you have confirmed no impact is expected, please provide rationale

Not applicable to small businesses and proposed improvement work has no impact on sustainability.

Equality Impact

Public Sector Equality Duty

Please describe how your proposal may impact on the following

1. Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct

The Plan recognises that children, young people and families can experience different barriers to accessing support and achieving positive outcomes. By considering differences in outcomes and experiences across various groups, the Partnership will be better placed to identify where services or approaches may be contributing to inequality and take action where improvement is needed.

2. Advance equality of opportunity

The Plan aims to ensure fairer life chances for children and young people by focusing partnership resources and improvement activity where there is evidence of greater need. A stronger understanding of outcomes for different groups will help the Partnership consider whether support is reaching those who need it most and whether improvements are being experienced equally.

3. Foster good relations by tackling prejudice, promoting understanding

The Plan recognises the importance of children, young people and families feeling respected, included and understood. Bringing together evidence about different experiences will help improve understanding across the partnership and support services to recognise and respond to prejudice, stigma and other barriers that can affect children and families.

Protected Characteristics

How does the proposal impact on the protected characteristics below?	Negative			Positive	No Impact
	High	Medium	Low		
Age				X	
Disability				X	
Gender re-assignment					X
Marriage & civil partnership					X
Pregnancy & maternity				X	
Race				X	
Religion or belief				X	
Sex				X	
Sexual orientation				X	

What internal or external data has been used to assess the impact identified above?

The Joint Strategic Needs Assessment was undertaken, covering all aspects of wellbeing and disadvantaged and vulnerable groups.

What does the data indicate?

The JSNA shows that outcomes are not experienced equally by all children and young people in Fife. Children and young people with additional support needs, those experiencing poverty and other vulnerable or disadvantaged groups experience poorer outcomes across a range of wellbeing measures. There are also barriers to accessing services for some families.

What action, mitigation or adjustment has been made to manage any impact on equalities?

The Children's Services Plan 2026-29 introduces new improvement priorities developed using Quality Improvement methodology and evidence-based approaches which should better close equity gaps and improve outcomes for those with poorer wellbeing.

Who will be responsible for ongoing monitoring and evaluation?

Children in Fife Strategic Leads Group will monitor and evaluate implementation of the Plan. Children in Fife Governance Group will ensure accountability.

Fairer Scotland Duty Impact

What impact could this proposal have on people who experience the following aspects of socio-economic disadvantage?	Negative			Positive	No Impact
	High	Medium	Low		
Low Income: Those who have insufficient earnings to meet basic needs, such as food, clothing housing or utilities.				X	
Low / No Wealth: Those who have no savings for unexpected spend or provisions for the future.				X	
Material Deprivation: Those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.				X	

Area Deprivation: Those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestions, or lack of infrastructure, amenities, or green spaces.				X	
Socio-Economic Background: Social class, parents' education, employment, income.				X	

What internal or external data has been used to assess the impact identified above?

The Joint Strategic Needs Assessment was undertaken, covering all aspects of wellbeing and disadvantaged and vulnerable groups.

What does the data indicate?

The JSNA shows that socio-economic disadvantage continues to have a significant impact on the wellbeing and outcomes of children and young people in Fife. Around 18% of children live in low-income families, which varies from 9.4% to 31.2% depending on the area in Fife. Inequalities are evident across a range of outcomes. For example, new speech and language concerns at 27-30 months are considerably higher for children living in the most deprived areas (14.2% in SIMD Quintile 1 compared with 4.2% in Quintile 5), while mental health needs are also higher among young people living in the most deprived areas. The evidence shows that poverty and disadvantage can affect children's wellbeing from the early years onwards. As such, our improvement priorities focus on early intervention and prevention to ensure children have the best start in life.

What action, mitigation or adjustment has been made to manage any impact on socio-economic disadvantage?

The Plan will seek to reduce the impact of socio-economic disadvantage through prevention, early help and more coordinated whole-family support. This includes further developing the No Wrong Door approach and partnership action around child poverty, as well as targeting improvement activity on mental health and wellbeing, family resilience and early speech, language and communication, where the evidence shows poorer outcomes for children and families experiencing disadvantage. Quality Improvement and improved use of data will help us monitor impact and adapt our approach where needed.

Who will be responsible for ongoing monitoring and evaluation?

Children in Fife Strategic Leads Group will monitor and evaluate implementation of the Plan. Children in Fife Governance Group will ensure accountability.

Children's Rights and Well-Being Impact

What impact could this proposal have on the rights of Children and Young People?					
Improve the rights of children and young people in line with UNCRC principles:	Negative				
	High	Medium	Low	Positive	No Impact
Non-Discrimination				X	
Best rights of the child				X	
Right to life, survival and development				X	
Children's rights to have their views given due weight				X	
Wellbeing of children in areas of:	Negative				
	High	Medium	Low	Positive	No Impact
Safe				X	
Healthy				X	
Achieving				X	
Nurtured				X	
Active				X	
Respected				X	
Responsible				X	
Included				X	

What internal or external data has been used to assess the impact identified above?

The Joint Strategic Needs Assessment was undertaken, covering all aspects of wellbeing and disadvantaged and vulnerable groups.

What does the data indicate?

The JSNA shows that children and young people in Fife do not experience the same outcomes across all aspects of wellbeing. Mental health needs are particularly high among girls, children and young people with additional support needs and those living in the most deprived areas. There are also significant inequalities in early development, with speech and language concerns at 27-30 months considerably higher in the most deprived areas. Feedback from children and young people also highlights areas for improvement around bullying, feeling respected and having concerns listened to (according to Pupilwise surveys). This evidence shows the importance of ensuring that children's individual needs, experiences and views are reflected in how services are planned and improved. We will look to better reflect and embed the voice of children and young people across all aspects of partnership working.

What action, mitigation or adjustment has been made to manage any impact on children and young people?

The Children's Rights Oversight Group will strengthen how the voice of children and young people are reflected in service planning and improvement and will develop a self-evaluation framework to ensure ongoing improvement across the Partnership. This will be supported through existing mechanisms, such as the Participation and Engagement Framework, Children's Rights Charter, increased use of Child Rights and Wellbeing Impact Assessments and ongoing work to embed GIRFEC and Keeping the Promise.

Who will be responsible for ongoing monitoring and evaluation?

Children in Fife Strategic Leads Group will monitor and evaluate implementation of the Plan. Children in Fife Governance Group will ensure accountability.

Review & Completion

All assessments need to be reviewed regularly. When would you expect the first review to be carried out?

We will review the IIA annually. The first review will inform the next annual report due to be published in September 2027.

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

21/09/2026

Senior Officer Sign-Off:

Stuart Booker

Designation:

Children's Services Partnership Coordinator

8 October 2026.
Agenda Item No. 9

Support for Voluntary Organisations Update

Report by: Paul Vaughan, Head of Communities and Neighbourhoods Service

Wards Affected: All

Purpose

The report provides an update on actions undertaken following the March 2026 Cabinet on improvements to the recurring grants making process for voluntary organisations.

Recommendations

Cabinet Committee is asked to:

- (1) note the actions and activity undertaken since the March 2026 report;
- (2) note that future rounds of recurring grant funding will be communicated through Fife Voluntary Action to the wider voluntary sector allowing wider access for applications; and
- (3) note the format of the annual report being requested from all Voluntary Groups in receipt of funding over £10,000 per year.

Resource Implications

The implementation of the process changes will be met from existing budgets and resources. Voluntary Sector organisations will require to complete the new template annually.

Legal & Risk Implications

All recurring grants will continue to be subject to compliance with Fife Council's Monitoring and Evaluation Framework which requires that they are reviewed on an annual basis as part of the council's ongoing commitment to ensure organisations are meeting the terms of their Service Level Agreement/Funding Agreement. The additional reporting will allow greater transparency for elected members in scrutinising funding decisions.

Impact Assessment

An impact assessment has been undertaken and the changes to the approach demonstrate no negative equalities impacts. A copy of the completed assessment is attached to the report.

Consultation

Consultation has been carried out with the Voluntary Sector Task Group and with Fife Voluntary Action.

1.0 Background

- 1.1 The Cabinet Committee meeting on 6 March 2025, established an Elected Members Working Group to review principles for future scrutiny for recurring third sector grants, with a focus on fairness, transparency, governance and alignment with Fair Funding Principles. The outcomes of the group were reported to Cabinet in March 2026 and a request for a further report outlining actions that had been undertaken since that date.

2.0 Issues and Options

- 2.1 Table 1 provides an update on the actions taken since that meeting and identifies next steps in the continuing improvement of the recurring grants approach.

Key Action	Progress
Improved Link Officer records and centralised information	List of officer contacts included now within the intranet information for the Monitoring & Evaluation Framework https://fifecloud.sharepoint.com/sites/VolSector/SitePages/Contacts-and-further-support.aspx
Develop EOI application for new organisations and explore process and budget	The Voluntary Sector Task Group considered the approach to the use of an expression of interest form. However, a simpler approach has been agreed to address concerns about the lack of opportunities for new organisations to access recurring funding. The revised process will include open communication for recurring grants to be communicated more widely to the voluntary sector through the recognised route established by Fife Voluntary Action. This approach is already used to notify groups of funding opportunities. Prioritisation of resources will be based on council priorities with existing organisations being reminded to discuss applications with their existing council link officer and for new organisations to contact the Community Investment Team.
Power BI Dashboard evidencing Area spend	The Power BI dashboard is in final stages of build. All 7 areas data will then be input. A sample and test dashboard is available and the full dashboard is expected to be completed by the end of January 2027. The initial dashboard will include recurring grants and will be extended to area grants over the coming year.
Grant Management System to show full funding profiles	The specification for a grants management system has been developed across the council services and the project proposal and scoring matrix is currently with Business Technology Solutions. Following agreement of the approach a procurement exercise will be undertaken.
Central Space for sharing reports and links (Councillor	The councillor information hub will be used to share information on the third sector grants and the annual reports of organisations receiving grants. Reports will begin to be included within the

Key Action	Progress
Information Hub/Teams)	information hub from later this year based on monitoring and evaluation within the annual format being introduced from 2027.
Draft annual report to be reviewed by Voluntary Sector Task Group	<p>A draft annual report was shared with Voluntary Sector Task Group based on work undertaken by Fife Voluntary Action. Following feedback on the format, minor changes were made and the final template is included in the appendix. This is for groups receiving recurring grants over £10,000.</p> <p>The template is a separate report for organisations to complete and does not replace the monitoring undertaken as part of the Monitoring and Evaluation Framework.</p>

3.0 Conclusions

- 3.1 The report updates the position of activity highlighted within the March 2026 Cabinet report on Support to Voluntary Organisations. This is part of ongoing improvements being made to the delivery of the monitoring and evaluation framework for the council.

List of Appendices

1. Annual Report Template
2. Integrated Impact Assessment

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:

- Support for Voluntary Organisations March 2026:
<https://www.fife.gov.uk/services/sharepoint/download-document/?siteid=b0a16c14-7250-44ae-86f0-8e50f76efb3c&listid=84f0c2e2-9406-43dc-b9c5-367fa62fed43&listItemid=84658>

Report Contacts

Sharon Murphy
Community Investment Manager
Email: Sharon.murphy@fife.gov.uk

Claire Moyles
Policy Officer
Email: Claire.moyles@fife.gov.uk
Fife House, Glenrothes

Annual Report Summary – Recurring Grant Funding

Applicant Organisation	
Date of Completion	

1. Service Level Agreement Funding

	Awarding Service	Award (Last Year)	Award (Current Year)	Variation	Funding Cycle (e.g. Year 1 of 3)
1		£	£	£	
2		£	£	£	
3		£	£	£	

Main reason(s) for any variation

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Brief summary of how the funding was spent in relation to each SLA component part

1	
2	
3	

2. Key Details

Main office:			
Other offices:			
Chairperson (Name & Email)			
Chief Executive (Name & Email)			
Link Officer (Name and Email)			
Website			
No. of employees		No. of volunteers	

3. Governance and Risk Management

Full, independent audit or independent examination (IE) of accounts	Audit ☐	IE ☐
Most recent accounts submitted to OSCR on time?	Yes ☐	No ☐
Year last 3-year evaluation undertaken by Fife Council		
Any outstanding issues from 3-year review? (if answer yes please provide details below)	Yes ☐	No ☐

4. Financial Performance

	Previous Year	Current Year	Variation
Total Income	£	£	£
Total Expenditure	£	£	£
Unrestricted Reserves (free funds)	£	£	£
Restricted Reserves	£	£	£
Annual accounts checked by Fife Council Finance Team?	Yes	☐	No ☐
Any issues arising from scrutiny of annual accounts? (if answer yes please provide details below)	Yes	☐	No ☐
Any relevant notes on Finances			

5. Key Performance Indicator

Relevant Component	Key Performance Indicator	Previous Year		Current Year	
		Target	Actual	Target	Actual

6. Impact (Qualitative measures – survey results, case studies etc)

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7. Key Achievements

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8. Challenges

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9. Priorities for Next Period

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10. Further Information

<i>Please include any hyperlinks to documents of reference i.e. annual accounts, reports, etc.</i>
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Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
62
Title:
Support for Voluntary Organisations - Update
What is this proposal about?
Updated information on voluntary sector grants, approaches to wider access to application process and changes to reporting arrangements to improve scrutiny of the use of public funds.
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
Improved information online and on the intranet for scrutinising and engaging with voluntary groups. Clarification of approaches. Widening access for non-funded groups to the application process for recurring grants. Improved annual reporting to improve scrutiny
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
Voluntary Sector Taskgroup, Fife Voluntary Action.
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Yes - October 2026
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
Not directly but will be impacted by Voluntary Sector funding savings.
Your Service Name
Communities and Neighbourhoods
Date:
18/09/2026

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	Y
Will this proposal impact on people who experience socio-economic disadvantage?	Y
Will this proposal have an impact on children / young people's rights & wellbeing ?	Y
Will the proposal affect consumers and/or small businesses?	N
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	Y

I confirm that the proposal has no impacts relating to consumers or small businesses.

Where you have confirmed no impact is expected, please provide rationale

Changes in policy relate to voluntary organisations in receipt of recurring grants from the Council and not to small businesses or consumers.

Equality Impact

Public Sector Equality Duty

Please describe how your proposal may impact on the following

1. Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct

No impact.

2. Advance equality of opportunity

By widening access to recurring grants and council funding there is an increased possibility for beneficial local organisations to be supported to improve equality of opportunity.

3. Foster good relations by tackling prejudice, promoting understanding

By widening access to recurring grants and council funding there is an increased possibility for beneficial local organisations to be supported and improving scrutiny will demonstrate the benefits being delivered by the organisations in receipt of funding..

Protected Characteristics

How does the proposal impact on the protected characteristics below?	Negative			Positive	No Impact
	High	Medium	Low		
Age					X
Disability					X
Gender re-assignment					X
Marriage & civil partnership					X
Pregnancy & maternity					X
Race					X
Religion or belief					X
Sex					X
Sexual orientation					X

What internal or external data has been used to assess the impact identified above?

Review of the groups funded through recurring grants and analysis of areas of funding support.

What does the data indicate?

A range of organisations will be required to submit information on their use of council funding and demonstrate the impacts they are achieving.

What action, mitigation or adjustment has been made to manage any impact on equalities?

None

Who will be responsible for ongoing monitoring and evaluation?

Funding and Monitoring Team

Fairer Scotland Duty Impact

What impact could this proposal have on people who experience the following aspects of socio-economic disadvantage?	Negative			Positive	No Impact
	High	Medium	Low		
Low Income: Those who have insufficient earnings to meet basic needs, such as food, clothing housing or utilities.					X
Low / No Wealth: Those who have no savings for unexpected spend or provisions for the future.					X
Material Deprivation: Those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.					X
Area Deprivation: Those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestions, or lack of infrastructure, amenities, or green spaces.					X
Socio-Economic Background: Social class, parents' education, employment, income.					X

What internal or external data has been used to assess the impact identified above?

Review of the organisations receiving recurring grant funding.

What does the data indicate?

Groups receiving funding span across the impact themes of the Fairer Scotland Duty and at the point of application for continued recurring grant funding will be requested to demonstrate planned and previous performance.

What action, mitigation or adjustment has been made to manage any impact on socio-economic disadvantage?

Ongoing engagement with groups through link officers and support from the Funding and Monitoring Team and Fife Voluntary Action.

Who will be responsible for ongoing monitoring and evaluation?

Funding and Monitoring Team

Children's Rights and Well-Being Impact

What impact could this proposal have on the rights of Children and Young People?					
Improve the rights of children and young people in line with UNCRC principles:	Negative				
	High	Medium	Low	Positive	No Impact
Non-Discrimination					X
Best rights of the child					X
Right to life, survival and development					X
Children's rights to have their views given due weight					X
Wellbeing of children in areas of:	Negative				
	High	Medium	Low	Positive	No Impact
Safe					X
Healthy					X
Achieving					X
Nurtured					X
Active					X
Respected					X
Responsible					X
Included					X

What internal or external data has been used to assess the impact identified above?

Review of the organisations receiving recurring grant funding.

What does the data indicate?

Groups receiving funding span across the impact themes of Children's Rights and Wellbeing and at the point of application for continued recurring grant funding will be requested to demonstrate planned and previous performance in line with required outcomes

What action, mitigation or adjustment has been made to manage any impact on children and young people?

Ongoing engagement with groups through link officers and support from the Funding and Monitoring Team and Fife Voluntary Action.

Who will be responsible for ongoing monitoring and evaluation?

Funding and Monitoring Team.

Environment Impact

What is the impact of this proposal on any of the below climate, environmental and waste considerations?					
	Negative				
	High	Medium	Low	Positive	No Impact
Greenhouse Gas Emission (GhG)					X
Use of renewable energy					X
Use of sustainable transport					X
Biodiversity and Ecosystems					X
Climate change adaptation					X

What internal or external data has been used to assess the impact identified above?

Review of the organisations receiving recurring grant funding.

What does the data indicate?

There are a range of organisations supporting activity to promote beneficial environmental impacts and at the point of application will be assessed on previous and planned performance.

What action, mitigation or adjustment has been made to manage any impact on the environment?

Ongoing engagement with groups through link officers and support from the Funding and Monitoring Team, Fife Voluntary Action and other teams in the council and partners relating to climate change, environmental activity, community growing and greenspaces and

Who will be responsible for ongoing monitoring and evaluation?

Funding and Monitoring Team.

Review & Completion

All assessments need to be reviewed regularly. When would you expect the first review to be carried out?

Following assessment of next recurring grants round in spring/summer 2027.

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

18/09/2026

Senior Officer Sign-Off:

Paul Vaughan

Designation:

Head of Communities and Neighbourhoods

8 October 2026
Agenda Item No. 10

Fife's Gaelic Language Plan 2026-2031

Paul Vaughan, Head of Communities and Neighbourhoods Service

Wards Affected: All

Purpose

To seek Committee approval on plans to promote and develop the use of Gaelic language in Fife over the next five years and meet the statutory requirements of the Gaelic Language (Scotland) Act 2005 to produce Gaelic Language Plans.

Recommendations

Committee is asked to:

- (1) note the progress made against the previous Plan and the consultation undertaken to inform the proposed Plan; and
- (2) approve the Gaelic Language Plan 2026-2031 as attached at Appendix 1.

Resource Implications

Proposed actions can be completed within existing resources.

Legal & Risk Implications

By publishing and implementing this Gaelic Language Plan, the Council will be meeting its legal obligations as set out in the Gaelic Language (Scotland) Act 2005.

Impact Assessment

An IIA has been completed. Impacts were identified in one or more areas and are assessed in detail within the assessment. The assessment records the evidence considered, the nature of the impacts identified, consultation and engagement undertaken, where appropriate, and any actions proposed to mitigate negative impacts and/or maximise positive ones. A copy of the completed assessment is attached to the report.

Consultation

The draft GLP was subject to extensive consultation: between July and September 2025, between June and August 2026, feedback was obtained through Gaelic Learning Week held at the beginning of August 2026 as well as feedback gathered through a number of focus groups. Fife Council Services and external partners have also been involved in developing the actions specifically: Education, Communities, Finance and Corporate Services (HR) and Place Directorates; OnFife and Fife Coast and Countryside Trust. Where additional actions have been suggested through the consultations, these have been incorporated as appropriate and used to finalise this Plan.

1.0 Background

- 1.1 From the 2011 Census, the number of people who had some understanding of Gaelic was 0.7% and this almost doubled to 1.3% of Fife's population at the 2022 Census (approx. 374,760 as at 2024). The Gaelic community is therefore growing and the Council is committed to supporting people who wish to develop their Gaelic skills.
- 1.2 In line with the Gaelic Language (Scotland) Act 2005 and Scottish Languages Act 2025, Fife Council has prepared and is committed to delivering this Gaelic Language Plan (GLP). Gaelic Language Plans set out how local authorities will support and promote Gaelic within their area and how Gaelic can be used on a basis of equal respect with English.
- 1.3 This is Fife's third GLP covering a five year period with the first plan published in 2015. This new Plan, at Appendix 1, has been produced following significant community engagement over 2025 and between June and August 2026 in consultation with Bòrd na Gàidhlig. The Plan provides a proportionate response to delivering Gaelic based on the size of the Gaelic population and the community feedback received from the various consultations.
- 1.4 The remaining sections of this report set out progress against the last GLP, feedback from the consultation exercise and next steps. An Integrated Impact Assessment informed this plan and is attached at Appendix 2.

2.0 Progress to date

- 2.1 Our [previous](#) GLP set out a number of areas of focus under the themes of Opportunities for All, Thriving Places, Inclusive Growth and Jobs and Community Led Services. The aim was to encourage use and learning of Gaelic in the community and within Education and promote visibility of the language in heritage and tourism and within a corporate setting.
- 2.2 Progress against the priorities was made despite the delivery period being during the pandemic. Since 2020, progress included:
 - Greater visibility through, for example, bilingual signage in Fife libraries
 - Improved participation through Gaelic conversation groups in community venues
 - Strengthening partnerships with Trusts and community organisations
 - The development of adult learning pathways through Community Learning, Community Use Schools and the Workers' Educational Association
- 2.3 In addition, there were a number of initiatives:
 - Gaelic tutors worked in three schools, supporting 590 pupils, 13 teachers and 3 additional staff. Gaelic learning was embedded across subjects such as history and geography and featured in school performance. Fife's Music Service supported Gaelic song and traditional music in a further nine schools, involving an additional 275 pupils and 10 teachers.
 - Community Learning and Development services supported Gaelic conversation groups in three areas of Fife, helping learners build confidence and progress and promoting the value of our heritage languages. Gaelic learning opportunities were also made available through a range of partners across Fife. New digital and physical resources were developed to support schools teaching and learning, including a Gaelic resource bank, children's books, dictionaries and traditional instruments. Work is underway to establish Gaelic extra-curricular activity in secondary settings linked to primary provision and the offer of Level 3 Gaelic in one primary school specifically.

- Gaelic conversation groups are a social way to build confidence and skills. They also offer networking opportunities for native Gaelic speakers who can often feel isolated due to the loss of language. These groups are run in the community and can help boost local businesses and venues – also normalising Gaelic as more people hear it spoken in everyday venues.
- Free Gaelic and Scots Bookbug sessions have been delivered in libraries and cultural venues – supporting family language learning and raising awareness of Gaelic culture in a fun and informal way.

2.4 Reviewing progress over the previous GLP helped identify gaps and priorities for the next GLP which in turn helped shape the consultation.

3.0 Community views on the priorities ahead

3.1 Community consultation was undertaken between July and September 2025 and between June and August 2026 through Citizen Space. Feedback was also gathered through focus groups, Gaelic Learning Week in Dunfermline held in August and promoted through the Intranet and other stakeholders to encourage a wide a response as possible. 416 responses were received to the consultation when it closed. Broadly, across all of the questions, views are polarised between support for the GLP actions and suggestions that resources should be spent on other priorities. Attached at Appendix 3 is the consultation summary report. Main points from the feedback are highlighted below.

- Recognition that Gaelic is part of Fife's heritage and there is support for learning opportunities and tutor provision whilst there is divided opinion about prioritising Gaelic resources.
- Suggestions for other Gaelic activities include community engagement and funding opportunities and balancing Gaelic promotion with other Council priorities.
- There is support for educational continuity for Gaelic learning whilst respondents also expressed concern about Gaelic Medium Education resources.
- There were suggestions for more accessible adult learning and online provision and support for learners at different stages.
- Tourism and cultural promotion was seen as valuable by some respondents whilst others questioned the relevance of Gaelic promotion outside traditional Gaelic-speaking areas.
- In terms of promoting Gaelic, suggestions included events, public awareness campaigns, partnerships with tourism and cultural organisations, and community-led activities.
- In relation to strengthening Gaelic identity, there was recognition of Gaelic's historical links to Fife and heritage-focused activities were viewed more positively than visible corporate branding or signage.
- In terms of improving Gaelic communication, there were mixed views - majority response in this area was for increased awareness of Fife as a welcome destination followed by a stronger social medium present with least support for awareness of Gaelic in front-line services.
- Similarly for visibility of Gaelic, there was greater support for educational visibility than corporate visibility with views divided on bilingual branding, signage and online content.
- When asked about developing the workforce of Gaelic, there was limited support for prioritising Gaelic workforce development with respondents suggesting investment in education and heritage rather than workforce expansion.
- Emphasis was also placed on teacher recruitment, tutor availability and practical workforce needs rather than broader council-wide language development.

4.0 Proposed actions 2026-3031

- 4.1 Taking account of progress to date and consultation feedback, the new Plan focuses actions under seven themes:
- Using Gaelic
 - Learning Gaelic
 - Promoting Gaelic
 - Strengthening Identity
 - Improving Communications
 - Enhancing Visibility
 - Developing the Workforce
- 4.2 Each theme has a number of actions or areas of focus which will be taken forward by the relevant Service or partnership over the next five years. Monitoring and reporting of the Plan actions will be through the Council's Senior Equalities Group and Scrutiny Committee every two years. In addition, annual progress reports will be submitted to Bòrd na Gàidhlig.
- 4.3 If approved, the GLP will ensure improvements in a range of areas including:
- **Using Gaelic:** use of and understanding Gaelic music in schools; recruiting Gaelic tutors to work in Fife; increasing understanding of Gaelic heritage and culture.
 - **Learning Gaelic:** creating and maintaining clear points of information and access for families considering Gaelic Medium Education and supporting families requesting GME.
 - **Promoting Gaelic:** Increasing access to Gaelic in a wide range of outdoor, cultural and leisure opportunities; promoting the Gaelic for Tourism toolkit with businesses; increasing and promoting Gaelic books held in libraries.
 - **Corporate commitments:** embedding Gaelic in corporate communications, online and through social media; providing bilingual publications; raising awareness of Gaelic amongst staff; increasing the visibility of Gaelic in buildings

5.0 Conclusion

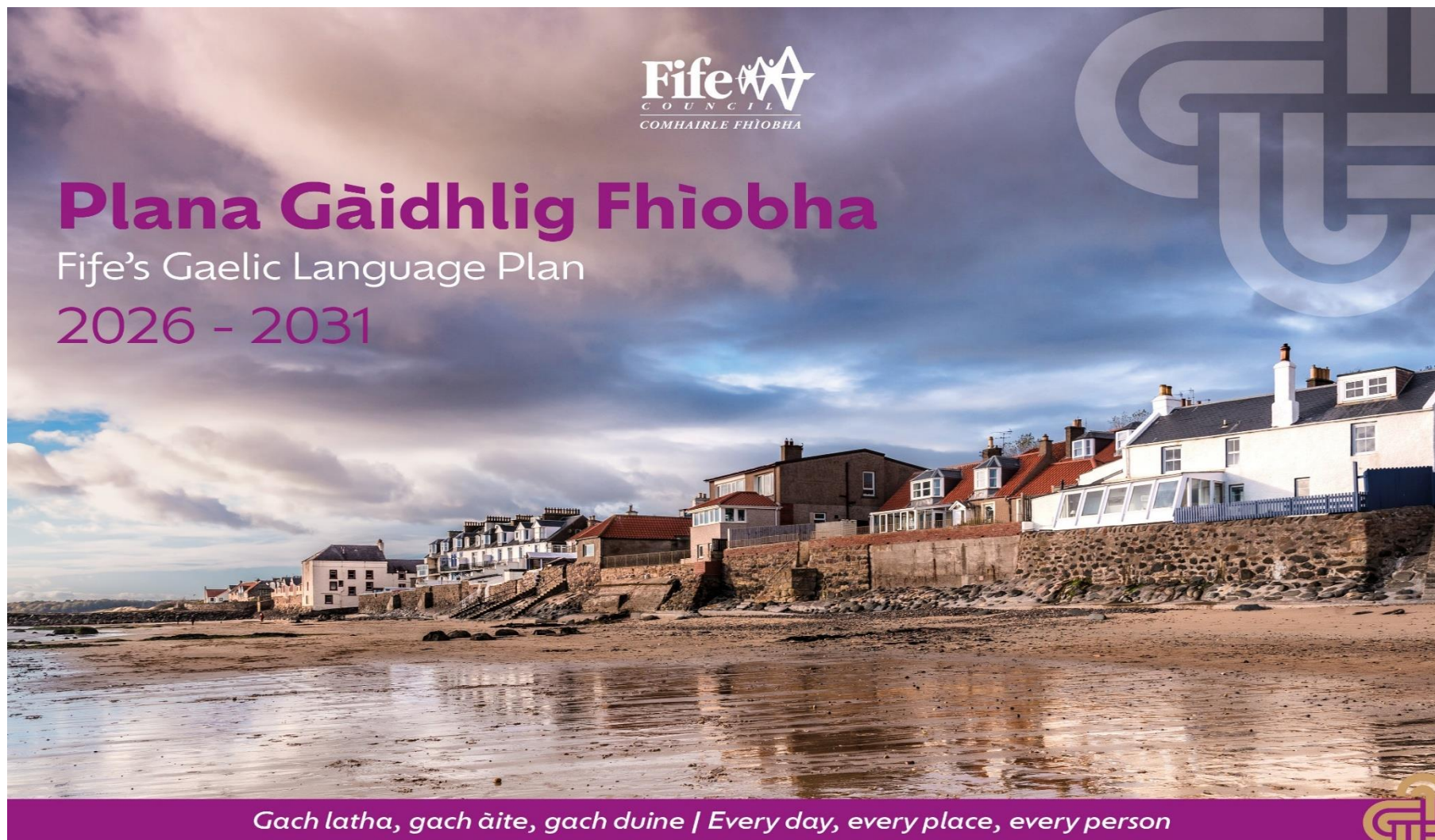
- 5.1 The Fife GLP meets legislative requirements and sets out themes and areas of focus that advance Gaelic in a range of settings. The actions will be taken forward in partnership over a five year period and progress reported regularly through a range of channels, with ongoing engagement and communications with Fife's communities.

List of Appendices

1. Gaelic Language Plan 2026-2031
2. Integrated Impact Assessment
3. Consultation summary report

Report Contact:

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Completed in line with the Gaelic Language (Scotland) Act 2005 and Guidance on preparing Gaelic Language Plans

Contents

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7. Feedback and How to Get Involved	27

1	Introduction
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The Gaelic language is woven into Fife’s history, landscape and place-names, reflecting a rich heritage that continues to be reclaimed and strengthened. In recent years there has been a significant increase in the number of people in Fife with Gaelic skills. Since 2011, the number of Gaelic users in Fife has doubled, with around 1.3% of the population now reporting some Gaelic language ability. Fife Council is committed to supporting the Gaelic language and culture in ways that reflect local need and opportunity.

The Fife Gaelic Language Plan 2026–2031 sets out how the Council and its partners will take a proportionate approach to strengthening Gaelic across Fife by:

- Increasing the range and frequency of opportunities to use Gaelic in community life, supported by Gaelic learning and cultural activity.
- Supporting Gaelic language and cultural activities for people across a wide range of ages and interests.
- Promoting and supporting access to Gaelic education in early years, primary and secondary settings.
- Expanding post-school and adult learning of Gaelic through community-based programmes and learning delivered through the medium of Gaelic.
- Strengthening partnerships to support delivery of the Plan.
- Strengthening Fife Council’s own role in supporting the Gaelic language through planned delivery, partnership working and stronger links to wider policy.

This is Fife Council’s third Gaelic Language Plan and builds on actions undertaken in the previous two Plans. The Plan is structured by initially providing some legal context to why the Plan has been produced; highlighting Fife’s historical link to Gaelic; setting out an overview of progress made from the previous Plan; the consultation and feedback received to inform this Plan and finally setting out the themes and areas of focus over the next five years.

2	Legal & Policy Context
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This section sets out the legislative duties and policy frameworks that guide this third edition of our Plan.

Legislation

In line with the Gaelic Language (Scotland) Act 2005 and Scottish Languages Act 2025, Fife Council has prepared and is committed to delivering this Gaelic Language Plan. Gaelic Language Plans set out how local authorities will support and promote Gaelic within their area and how Gaelic can be used on a basis of equal respect with English. This edition of the Plan is based on the principle that Gaelic use and learning have the potential to grow in Fife. Through this Plan, Fife Council will continue to increase the availability of Gaelic in services, education, community engagement, events and identity.

Policy alignment

At national level, this Plan aligns with the National Gaelic Language Plan 2023–2028 and supports the Scottish Government Equalities Outcomes 2025–2029.

At local level, the Plan aligns with the [Fife Council Equality Priorities 2025–2029](#), particularly Priority 1 and Priority 2 on access to information and services and inclusive communities. It also links to the Community Learning and Development Plan 2024–2027 and the wider Plan for Fife.

Aligning the Gaelic Language Plan with these strategies ensures that Gaelic contributes to wider outcomes and that national and local priorities are connected.

3	Evidence
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This section summarises the key evidence that informs the themes and areas of focus in this Plan.

Embedding Gaelic in policy, service delivery and organisational activity is key to achieving the Plan’s aims. The overall outcome is to make Gaelic more visible and audible across Fife, in line with local demand for Gaelic in public services.

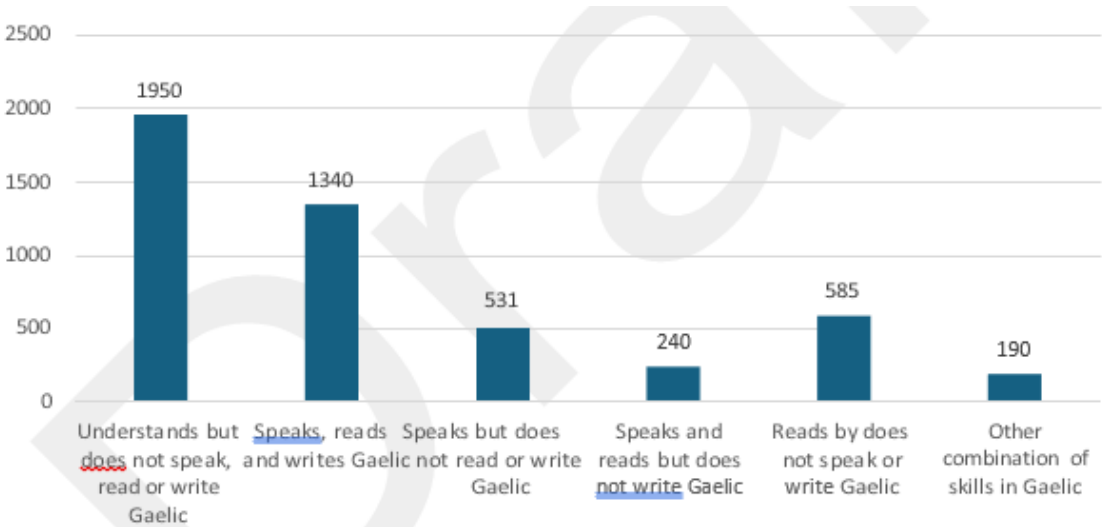
Census 2022

At the 2022 Census, 1.3% of Fife’s population reported having Gaelic language skills. The number of Gaelic users in Fife has almost doubled since 2011 (up from 0.7% in 2011).

Most people with Gaelic skills report that they understand Gaelic with smaller numbers able to speak, read and write the language (Figure 1).

Actions delivered through the previous Plan contributed to this growth and demonstrates increasing interest in Gaelic across Fife.

Figure 1: Number of people aged three and over with Gaelic language skills in Fife (source: Census, 2022)



Community Feedback

Phase 1: Community consultation July-September 2025

A public consultation ran on the Council's Citizen Space platform between July and September 2025. It gathered views on ten themes: meeting places and spaces; built environment; Gaelic community events and learning; public transport; feeling heard; safety; pride; accessing services; opportunities to train, work or volunteer and the Gaelic community.

Eighteen responses were received. Themes rated below "better than OK" highlighted gaps in:

- Access to Gaelic events and learning opportunities
- Availability of suitable spaces and public transport
- Access to services and information
- Opportunities to train, work or volunteer through Gaelic

Key messages from the consultation included:

- A need for clearer and more accessible information about Gaelic learning and events and accessible venues via different modes of transport
- More evening and locally accessible learning opportunities
- Greater visibility of Gaelic history, culture and place-names
- More opportunities for Gaelic speakers and learners to connect
- Stronger leadership and commitment from public bodies

Focus groups in Dunfermline, Kirkcaldy and St Andrews and a partner enquiry process reinforced these findings and highlighted the need for clearer pathways, improved resourcing and better understanding of what the Plan means in practice.

Phase 2: Community consultation June-August 2026

Bearing in mind the above feedback and Census evidence, themes and areas of focus were drafted and another consultation held between June and August 2026. 416 responses were received and a brief summary is set out below.

Theme 1 Using Gaelic: Across the six areas of focus, opinions were divided but findings indicate greater support for initiatives that increase opportunities to learn Gaelic and improve understanding of Gaelic heritage. There was less support for the creation of programmes that celebrate learning including through music.

Theme 2 Learning Gaelic: The highest level of support was for extending opportunities for Gaelic learning into the secondary sector including clear points of information and access for families considering Gaelic Medium Education.

Theme 3 Promoting Gaelic: There was strong support from respondents for ensuring that Fife is included in national tourism activity relating to Gaelic language and culture. There was less support for Gaelic focused economic and business development.

Theme 4 Strengthening Gaelic identity: Some questioned the use of the translated logo, asking questions about where and when it would be used. There was more support for increasing awareness of Gaelic heritage through historical venues and related activities.

Theme 5 Improving communication of Gaelic: Increasing awareness of Fife as a welcoming destination receives the highest level of support indicating that people view activities that promote Fife and raise awareness of Gaelic as having particular value. There was also support for a stronger social media presence and website information available in Gaelic.

Theme 6 Enhancing visibility: There was strong support for new ways to promote Gaelic through everyday school life suggesting people view schools and educational settings as an important way of increasing the visibility and awareness of Gaelic.

Theme 7 Developing the workforce: Of the two areas of focus in this theme, people were slightly more supportive of measures aimed at increasing Gaelic language confidence within council services than measures focused on promoting Gaelic within recruitment and communications.

In addition to the above feedback, 155 people also objected to the GLP overall. The objectives have been summed up as:

- Concerns about the budget and conflicting priorities.
- More pressing language need i.e. Someone who speaks Gaelic will almost certainly understand English but someone with BSL or Polish as their first language might benefit much more from someone in the Council being able to speak to them.
- The pressure that schools are under with limited resources.
- The omittance of Scots language from the plan.
- Pictish heritage not being given the attention they thought it should.
- Gaelic not being the historic language of Fife.
- Gaelic being a “dead language.”

4 Progress on Fife Gaelic Language Plan 2020-2025

This third Fife Gaelic Language Plan builds on earlier progress to recognise and promote Gaelic as part of Fife's heritage and increase access to Gaelic language and culture.

Since 2020, progress included:

- Establishing Gaelic conversation groups in community venues
- Strengthening partnerships with Trusts and community organisations
- Developing adult learning pathways through Community Learning, Community Use Schools and the Workers' Educational Association
- Introducing bilingual signage/materials e.g. in Fife libraries, online and through school meals
-

Snapshot of progress

Gaelic tutors worked in three schools, supporting 590 pupils, 13 teachers and three additional staff. Gaelic learning was embedded across subjects such as history and geography and featured in school performance.

Fife's Music Service supported Gaelic song and traditional music in a further nine schools, involving an additional 275 pupils and ten teachers.

Community Learning and Development services supported Gaelic conversation groups in three areas of Fife, helping learners build confidence and progress and promoting the value of our heritage languages. Gaelic learning opportunities were also made available through a range of partners across Fife.

New digital and physical resources were developed to support schools teaching and learning, including a Gaelic resource bank, children's books, dictionaries and traditional instruments. Work is underway to establish Gaelic extra-curricular activity in secondary settings linked to primary provision and the offer of Level 3 Gaelic in one primary school specifically.

Gaelic conversation groups are a social way to build confidence and skills. They also offer networking opportunities for native Gaelic speakers who can often feel isolated due to the loss of language. These groups are run in community and can help boost local businesses and venues – also normalising Gaelic as more people hear it spoken in every day venues.

Free Gaelic and Scots Bookbug sessions have been run in libraries and cultural venues – supporting family language learning and raising awareness of Gaelic culture in a fun and informal way.

5	Gaelic Language Plan Commitments 2026-2031
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This section sets out the high-level themes and areas of focus Fife Council commits to delivering against over the course of this Plan. The themes and areas of focus have been informed by the various consultations undertaken and will enhance the use, learning and promotion of Gaelic and the corporate support to enable that across assets, policy and practice across Fife.

Using Gaelic: Actions include increasing use of and understanding Gaelic music in schools; recruiting Gaelic tutors to work in Fife; increasing understanding of Gaelic heritage and culture.

Learning Gaelic: Actions include creating and maintaining clear points of information and access for families considering Gaelic Medium Education and supporting families requesting GME.

Promoting Gaelic: Actions include increasing access to Gaelic in a wide range of outdoor, cultural and leisure opportunities; promoting the Gaelic for Tourism toolkit with businesses; increasing and promoting Gaelic books held in libraries.

Strengthening Gaelic identity: Actions including increasing opportunities to engage with Gaelic in historical venues and more awareness and use of Gaelic translation and interpretation services.

Improving communication of Gaelic: Actions include promoting Gaelic in a number of ways including online and through staff and public information.

Enhancing visibility: Similar to the above, actions include availability of Gaelic as a language option in corporate communications and reviewing online information available in Gaelic.

Developing the workforce: Actions include identifying staff with Gaelic language skills; raising awareness of Gaelic through induction learning and signposting of Gaelic opportunities as part of staff development.

Action Plan 2026-2031

Set out below is the detail of the focus areas, current practice, action that will be taken and service responsibilities and timescales.

A. Using Gaelic

	Area of Focus	Current Practice	Actions	Responsibility & Timescale	Measures of Success
1	Increased use of Gaelic music in Primary schools and increased access to Gaelic resources and learning opportunities	A Gaelic Kodály musicianship project of 12 weeks is offered by a Gaelic speaking Project Leader to one school supporting two GLPS trained teachers with their own Gaelic development reinforcing their L3 teaching. Their classes receives music lessons incorporating instructional Gaelic and Gaelic songs and games.	Develop Kodály resources for Gaelic music, centrally	Youth Music Initiative (YMI) December 2026	Gaelic music resources available and being accessed
			Gaelic and Scots top up training for Kodály practitioners	Autumn 2027	Number of practitioners trained
2	Increased uptake in traditional musical instruments and understanding of Gaelic language and culture in schools	One primary school has a cèilidh project incorporating Gaelic song, penny whistles, bòdhrans and guitars. Several schools receive Pipe Band Drumming YMI Projects. Fife Music Service offers clàrsach and chanter at	Hold annual 'Cèilidh Mhòr' bringing cluster primaries and secondary together to share music, language and culture	YMI Summer 2026	Number of attendees at 'Cèilidh Mhòr'
			Develop Cèilidh Mhòr into a different area of Fife with mini cèilidh projects within a new cluster.	Summer 2026	Number of projects developed Participant Feedback

	Area of Focus	Current Practice	Actions	Responsibility & Timescale	Measures of Success
		primary schools and pipes at secondary, as well as pipe band drumming and clàrsach. There are secondary school pipe bands across Fife.			
3	Increased understanding of Gaelic heritage and culture	Incorporation of Fife Gaelic locations, Scots overlaps and influences of Fife Gaelic heritage into music projects (fishing and working songs for example) raises awareness and firmly places Gaelic at the heart of people and place.	Gaelic Awareness sessions embedded in communities as part of build up to Cèilidh Mhòr	YMI (with support from CLD) April 2026	Range and number of sessions delivered Number of participants
4	Adult Learning pathways are clearly promoted using a range of partners and offering learning progression across Fife	An Adult Learning Planning Group was created on 23 April 2026 to support planning and to streamline pathways and progression routes for Gaelic learners in Fife. Digital networks of staff and community members have also been created for communication, and these are informing delivery across a range of Gaelic providers.	Create Gaelic Adult Learning and Delivery Partnership Group for Fife	Community Learning and Development (CLD) May 2026	Gaelic Partnership Group operational
			Gaelic Learning Week to be held in Dunfermline High School with partners	August 2026	Number of learners participating Number of learning sessions delivered Learner feedback Event evaluation
			Gaelic Adult Learning is clearly promoted across Fife and is easily available	Community Use Schools	Gaelic opportunities booklet created, distributed and available online.

	Area of Focus	Current Practice	Actions	Responsibility & Timescale	Measures of Success
5	Creation of program of events in central venue celebrating learners from all pathways		Gaelic Achievement Celebration in Fife	Gaelic Adult Learning Partnership / CLD November 2026	Numbers attending event Case studies Participant feedback
6	Recruit at least 2 Tutors to work in Fife over the length of this plan	This will be resource dependent	Identify potential tutors in Fife One new tutor already delivering from August 25. Additional recruitment will take place Autumn 26	Workers Educational Association (WEA)	Tutors recruited and delivering learning activity

B. Learning Gaelic

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
7	Update and maintenance of clear points of information and access for families considering Gaelic Medium Education	Gaelic Medium Education is promoted on Fife Council website.	Publicise any changes to the Statutory guidance following Languages Act 2025	Education Ongoing basis	Information available on the website and kept up to date
8	Support to families requesting Gaelic Medium Education	Gaelic Medium Education is promoted on Fife Council website	Gaelic Medium Education is promoted on Fife Council website	Regular updates to public information on website	Information available on the website and kept up to date
9	Increased number of learners are experiencing Gaelic language and culture. Extend opportunities for Gaelic learning into Secondary Sector in one or two selected areas where	In 24-25 5 primary schools report offering Gaelic as part of their L3 provision. In 25-26 4 schools have been supported through the Gaelic Specific Grant. 4 Teachers have taken part in GLPS in session 25-26. 4 Teachers took part in the Gaelic Live Lessons with their classes. 3 at	Annual information sessions will be held to promote GME.	Annual Information Sessions.	Number of information sessions held Number of participants at information sessions
			CLD share information with parents through Gaelic events for the pre-school age group such as Book Bug.	Education	Number of events Number of participants Information available

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
	Gaelic is already offered in the Primary Cluster	beginners level and 1 at extension level. 1 teacher has expressed interest in undertaking further National Qualifications in Gaelic. This will be funded through the Gaelic Specific Grant in Session 26-27. The Gaelic Specific Grant application also includes funding to support the establishment of a Secondary Gaelic Learners offer. We are in the process of reviewing what will be possible within the constraints of the Grant awarded for 26-27.	Promote and support access to GLPS programmes, Live Lessons and other professional learning for staff.	Primary support and offer on going.	Range of programmes supported Number of participants
			Work in partnership to reduce barriers and support learning and progression routes across sectors.	Secondary offer to be established within Academic Session 26-27 and to grow over the course of this plan.	Learning offer available
			Offer schools additional support with Gaelic language and cultural learning.	The long-term aim is to create demand for National Qualifications and thus establish Gaelic as an L2.	Demand for NQ in Gaelic

C. Promoting Gaelic

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
10	Increased access to Gaelic in a wide range of high quality outdoor, cultural and leisure opportunities	OnFife provide space for any Gaelic conversation group that the Community Development Worker (Gaelic) brings to OnFife venues at DCLG, KG and in St Andrews.	We will make spaces available for and raise awareness of Gaelic conversation groups held at DCLG, KG and venues in St Andrews.	OnFife	Number of room/space bookings kept and reported against
		<p>Gaelic conversation group meets in DCLG cafe and then meet for an hour of translation - Community Development Worker (Gaelic) supports.</p> <p>Gaelic conversation group meets in AST cafe every Friday – then they book a room for lesson work - Community Development Worker (Gaelic) supports.</p> <p>Gaelic conversation group meets in KG cafe every second Friday Community Development Worker (Gaelic) supports Community Development Worker (Gaelic) ran one off event conversation cafe and gave a talk in World Gaelic Week and Gaelic Bookbug Bug – 26 February 2026.</p>	<p>Promote each session if information given and promotion wanted by the group</p> <p>CLD will continue to support Gaelic Conversation Groups</p> <p>Raise awareness using posters in OnFife venues and/or using OnFife social media – depending on the needs of the group. Communication with groups is through Community Development Worker (Gaelic) so venues at OnFife respond</p>	<p>CLD</p> <p>OnFife Ongoing</p>	<p>Posters and social media posts</p> <p>Gaelic opportunities booklet created</p> <p>Number of sessions delivered</p> <p>Number of participants</p> <p>Posters visible in relevant venues</p> <p>Information available on online</p> <p>Interactions</p>

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
		When the Community Development Worker (Gaelic) provides promotional material, it is shared on OnFife social media and/or in OnFife venues.	to information as and when provided.		with social media posts
			Community Development Worker (Gaelic) to explore if regular conversation group in St Andrews Library is feasible, OnFife committed to giving space if/when needed	CLD	Local feedback
			Support World Gaelic Week – OnFife provide space and support with promotion	OnFife	Promote using posters in venues provided by organiser and support via social media as asked
		Current Gaelic stock is purchased annually (NB all stock must adhere to OnFife Stock Management Policy). In 25/26 we encountered an issue with our supplier who did not deliver all orders – now seeking a new supplier. In 25/26 we purchased 22 new books (more had been ordered but issues with supplier). This builds on existing stock of 259 books. We also respond to customer requests for stock purchase	Increase the number of Junior and Adult Fiction books held in Gaelic collections in Fife and publicise these via social media, in venue library displays and through the conversation group to Gaelic users.	OnFife Purchased as titles become available throughout the year	Number of resources available

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
		<p>(again dependent on Stock Management Policy)</p> <p><i>Current Gaelic items in stock = 281:</i> 163 Junior 108 Adult 4 Carnegie Trust (Ref only at DCLG) 6 Local (1 Lending, 5 Local Ref)</p>			
		<p>OnFife hold a supply of Gaelic Bookbug bags and these are given out on request.</p> <p>All session leaders have awareness of Gaelic Bookbug resources. Gaelic Bookbug was delivered at DCLG (and Duloch) & KG plus other venues for three years – 2023-2026 by CLD delivered Bookbug sessions, supported by venue teams. Current stop on regular Gaelic Bookbugs due to CLD capacity.</p>	<p>Raise awareness of Gaelic resources via Scottish Book Trust for families with children aged 0-5 via OnFife website and in Bookbug Sessions.</p> <p>OnFife will work in partnership with CLD Gaelic to explore how/if Gaelic Bookbugs can be included in ongoing provision and/or when Gaelic Bookbugs can be booked for special events for delivery by CLD Gaelic.</p>	<p>OnFife</p> <p>August 2027</p>	<p>Website information</p> <p>If viable scheduled plan for Gaelic Bookbugs from August 2027 onwards</p>

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
		Meet with the NHS Promotions Team – once every six months – raise awareness of Gaelic resources as part of this wider meeting.	Meet with the NHS Promotions Team – once every six months – raise awareness of Gaelic resources as part of this wider meeting.	On-Fife Every 6 months	NHS Promotions team given information as available
		Currently no Gaelic in temporary exhibitions or engagement with Gaelic conversation groups	Meet with Community Development Worker (Gaelic) to discuss working with the Gaelic community on resources linked to temporary exhibitions	OnFife October 2026	Meeting takes place
			Work in partnership with CLD Gaelic to engage with the Gaelic community to discuss Gaelic provision in upcoming exhibition at Kirkcaldy Galleries – Making Her Mark, opens June 2027	November 2026 – May 2027	Meeting takes place Gaelic resources in Making Her Mark exhibition at Kirkcaldy Galleries
			Continue relationship with CLD Gaelic to develop resources linked with OnFife's programme of temporary exhibitions/displays	Agree in July 2027	Annual timetable of activity & area of focus
11	Gaelic recognised as an asset in industries and businesses	Previous work done Work with Economic Development has helped to increase understanding of Gaelic in Fife across the business sector and the promotion of Gaelic friendly businesses	The updated toolkit Gaelic for Tourism - Welcome to Fife For Industry it will be freely available on the Welcome to Fife for Industry website and promoted to businesses through Welcome to Fife	Economy, Planning & Employability Services April 2026	Resource updated as required

	Area of Focus	Current Practice	Action	Responsibility & Timescale	Measures of Success
			business social media channels (Facebook and LinkedIn) and highlighted through the business e-newsletter.		
12	Fife is included in National tourism relating to Gaelic language and culture	Previous work was progressed to support Gaelic Tourism in Fife and this can be found a <u>Gaelic for Tourism - Welcome to Fife For Industry</u>	Work with partners to establish clear links between Gaelic and natural assets, in particular place-names of Fife e.g. Fife Pilgrim's Way and the Fife Coastal Path and include within these signs	Fife Coast & Countryside Trust Oct 2029	Increase in number of natural assets with Gaelic place names

CORPORATE COMMITMENTS

D. Strengthening Identity

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
13	Increased awareness of Gaelic heritage through historical venues/related activities	Gaelic features in some cultural experiences where businesses have invested.	Work with business and strategic partners to encourage: increasing opportunities to engage with Gaelic in historical venues and improve Gaelic visibility heritage sites Gaelic language/culture experiences for local community and visitors e.g. teaching basic Gaelic as part of the visitor experience including in the Abbey Quarter in Dunfermline to increase opportunities to engage with Gaelic in outdoor activities	Economy, Tourism & Town Centres working with partners and the Fife Coast and Countryside Trust Oct 2029	Number / range of experiences available

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
14	Gaelic is clearly recognisable as an aspect of Fife life including buildings	<p>The words “Fife Council” are integral to the actual design of the council’s corporate logo. It would not be possible to create a logo where Gaelic has equal prominence without a complete rebrand for the organisation. We have created a version of the logo where Comhairle Fhiobha runs underneath the original design.</p> <p>All libraries have dual signage.</p>	Incorporate a Gaelic version of the logo, and clear guidance on how to use it in our corporate branding guidelines. And raise awareness of the guidance.	Communications & Marketing April 2027 ongoing	Recognised Gaelic identity
			Add Gaelic messaging to signs in reception areas of corporate buildings at earliest opportunity, as signage is refreshed.	Facilities Management /Comms & Marketing August 2026 onwards	Number of buildings with signage installed
			Include awareness and use of Gaelic translation and interpretation services adhering to Gaelic Orthographic Conventions and using Gaelic Place names of Fife and in line with Council policy.	Comms & Marketing	Internal promotion delivered Level of translation service usage
			Build use of Ainmean-àite na h-Alba and other topic-specific expertise into contracts for commissioned translation to ensure high standards.	Ongoing	Revised contract agreements in place

E. Improving Communications

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
15	Increased confidence and awareness of Gaelic in front-line services	Ad hoc provision on request.	Introduce specific Gaelic awareness training for reception staff in all corporate buildings.	Community Development Worker (Gaelic) Facilities Management March 2027	Number of training sessions delivered Number of staff participating
16	Increased visibility of Gaelic language including in correspondence	Guidance and options for including Gaelic in correspondence is available.	Promote use of bi-lingual signature lines as part of corporate communications standards.	Communications & Marketing November 2026	Internal promotion delivered
17	Stronger social media connections including in online engagement	Social Media is keeping Gaelic learners up to date with developments and is providing an opportunity for users to provide feedback and share information and ideas Gaelic in Fife on Facebook	Review Gaelic-related social media accounts in Fife and identify community networks to help promote Gaelic opportunities around Fife	Community Development Worker (Gaelic) June 2027	Number / range of media posts Number of engagements with social media posts
18	Increased awareness of Fife as a welcome destination	Ad hoc promotion	Annual promotion of Fife's commitment and as a region that welcomes Gaelic speakers and promotes the Gaelic Language as part of Gaelic Week	Community Development Worker (Gaelic) Economy, Tourism & Town Centres March 2027 onwards	Promotional materials Online posts

F. Enhancing Visibility

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
19	Gaelic is more visible in corporate material and online	Gaelic information is available however visibility could be improved.	Incorporate Gaelic as a community language option on all corporate publications through a refresh of the alternative format process.	Communications & Marketing Customer Services Sept 2027	Updated community language offering in place and promoted as standard
20	Increased visibility of Gaelic language and opportunities online via the Council website including in digital material	Information is currently available online and some promotion is undertaken particularly during dedicated promotional periods.	Review the current information online in relation to Gaelic language and life and improve Gaelic representation, including better signposting to information and opportunities.	Communications & Marketing team / Customer & Online Services January 2028	Bòrd recommendations actioned
21	New ways to promote Gaelic through everyday school life are introduced	Schools have ongoing promotions throughout the year however none focus on Gaelic.	Gaelic is promoted through special theme lunch days in schools including bilingual lunch menus and Gaelic theme days	Facilities April 2028	Number of Gaelic menus published, and special menu items offered

G. Developing the Workforce

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
22	Increase the number of confident Gaelic users across Fife Council services	Staff survey, awareness session and pop-up events The Oracle system has no capacity to record language skills of staff, any information added is voluntary	Identify Fife Council employees with Gaelic at any level; this will be carried out at the point of employment to ensure a continual inclusion and updating of Gaelic skills within the Council.	HR Ongoing	Number of staff with Gaelic
			Increase Gaelic awareness across Fife Council services by improving information on the intranet and signposting	HR Ongoing	Information available on Intranet
			Inclusion of Gaelic awareness within existing equality, culture or induction learning	HR Ongoing	Inclusion in Induction intranet pages
			Signposting of voluntary Gaelic learning opportunities as part of ongoing professional development, delivered through Community Learning and Development or external partners	HR Ongoing	Information Number of staff participating
			Audit of Fife Council staff who have Gaelic skills	HR Ongoing	Audit complete

	Area of Focus	Current Practice	Action	Responsibility	Measures of Success
23	Increased visibility of Gaelic within recruitment advertising, Council publications and online material including statement that Gaelic skills are valued		Review and agree standard recruitment wording to the Fife Council career site welcoming applications from those with Gaelic skills and add specifically to individual adverts where Gaelic is essential and ensure advertisements in those cases are promoted bilingually.	HR Ongoing	Updated career website

6 Monitoring Progress

Progress against this Plan will be monitored annually and reported on as part of Fife Council's Equality Priorities Plan 2025–2029, which is reported on formally every two years. This will provide information on:

- Progress against the commitments in this Plan
- Engagement with the Gaelic community is being strengthened
- A monitoring report will also be provided to Bòrd na Gàidhlig annually.

7 Feedback and how to get involved

There is a growing Gaelic community in Fife and there are many ways for people in Fife to engage with Gaelic, whether they are fluent speakers or new learners. These include:

- Attending Gaelic classes through Community Learning, Community Use Schools and the Workers' Educational Association
- Signing up to the Gaelic mailing list for information on learning and community activity
- Joining the Fife Gaelic Development Group
- Expressing interest in Gaelic learning in schools or Gaelic Medium Education

Feedback on this Plan, the provision outlined and suggestions for improvement is welcome at any stage and will be considered as part of the regular cycle of review.

Follow our social media accounts for updates on Gaelic development within Fife:

[Gaelic in Fife on Facebook](#)
[Gaelic In Fife - YouTube](#)
[Instagram](#)



Integrated Impact Assessment

The purpose of a community Integrated Impact Assessment (IIA) is to evidence that Fife Council is meeting its legislative duties by assessing the potential impacts of its policies and decisions on different groups of people (including children & young people and consumers) and the environment.

Proposal Details
IIA Reference Number:
37
Title:
Fife's Gaelic Language Plan 2026-2031
What is this proposal about?
Fife Council has a statutory duty under the Gaelic Language (Scotland) Act 2005 to prepare and implement a Gaelic Language Plan.
The Fife Gaelic Language Plan 2026-2031 sets out how the Council and its partners will strengthen Gaelic across Fife and give Gaelic equal respect with English.
The Plan identifies actions and areas of focus to increase opportunities to learn and use Gaelic, support Gaelic education and community learning, improve communications and visibility, and promote Gaelic language, culture and heritage.
What will change as a result of this proposal? (e.g. policy / new service / reduced service)
Building on the actions and progress of Fife Council's previous Gaelic Language Plans, the Plan will increase opportunities for people to learn, use and engage with Gaelic in community, educational and cultural settings.
The Plan includes actions intended to increase opportunities to learn, use and engage with Gaelic in community, educational and cultural settings.
What consultation and engagement informed this proposal? Provide details of who was consulted, the approach taken, and the key outcomes. Where no consultation took place, explain why.
Consultation and engagement took place at different stages in developing the Plan and involved members of the public, Gaelic learners and speakers, community groups and partner organisations.
Consultation has included:
- Citizen Space survey (July–September 2025) - 18 responses
- Focus groups (Dunfermline, Kirkcaldy, St Andrews)
- Partner enquiry and engagement process
- Citizen Space survey (June to August 2026) - 416 responses
Key findings included:
- Need for improved access to Gaelic learning opportunities and events.
- Barriers relating to transport, venues, accessibility, timing, cost and awareness.
- Demand for stronger visibility of Gaelic language, culture, history and place names.
- Need for clearer pathways into Gaelic learning and progression through education.
- Strong support for Gaelic learning opportunities, educational progression, Gaelic heritage and culture, and increasing awareness of Gaelic history and identity.
- Lower levels of support for workforce development, recruitment initiatives, corporate communications and increasing Gaelic visibility within Council services.
Additionally 155 respondents objected to the Plan overall, citing concerns including Council spending and competing priorities, pressures on schools, other language needs, the omission of Scots language, and differing views about Gaelic's historical relationship with Fife.
Is this proposal going to a Committee? Y / N, if yes, provide name and date if known
Cabinet Committee 08/10/2026
Is this linked to a Budget Savings Proposal? Y / N, if yes, provide the reference number
No
Your Service Name
Policy & Communications
Date:
01/07/2026

Duties and Impacts Screening	
Please answer all screening questions	Y / N
Will the proposal have an impact on people and / or groups with protected characteristics?	Y
Will this proposal impact on people who experience socio-economic disadvantage?	Y
Will this proposal have an impact on children / young people's rights & wellbeing ?	Y
Will the proposal affect consumers and/or small businesses?	Y
Will the proposal have the potential to affect greenhouse gas emissions (CO2e) in the Council or community and potential to affect the environment, wildlife or biodiversity?	N

I confirm that the proposal has no impacts relating to the environment.

Where you have confirmed no impact is expected, please provide rationale

The Plan primarily concerns language, education, culture, communication and community participation.

The Plan makes use of existing Council buildings, educational facilities, community settings, cultural venues and digital communication channels.

Where changes to physical signage are proposed, these will be replaced with bilingual signage during routine maintenance.

No actions within the Plan have been identified which are expected to have an impact on greenhouse gas emissions, the environment, wildlife or biodiversity.

Equality Impact

Public Sector Equality Duty

Please describe how your proposal may impact on the following

1. Eliminate unlawful discrimination, harassment, victimisation or any other prohibited conduct

The Gaelic Language (Scotland) Act 2005 requires public authorities to set out actions which will promote Gaelic and give it equal respect with English.

The plan supports increasing access to services, information and cultural opportunities for current and potential Gaelic speakers and learners. It promotes Gaelic alongside English, ensuring that Gaelic is given equal respect to English by enhancing visibility and accessibility through a range of ways.

2. Advance equality of opportunity

This plan advances equality of opportunity by increasing access to Gaelic education, learning and community participation.

Consultation identified a need for improved access to Gaelic learning opportunities and events, more locally accessible learning opportunities, clearer information and clearer pathways into Gaelic learning.

The Plan contains actions intended to increase opportunities to learn and use Gaelic through community learning, education, cultural activity and improved information. Consultation identified demand for improved access to Gaelic learning and barriers relating to awareness, accessibility and availability.

3. Foster good relations by tackling prejudice, promoting understanding

The plan promotes Gaelic as part of Fife's shared heritage and increases opportunities for engagement.

Consultation identified a need for improved awareness and visibility.

The plan supports greater understanding through education, culture and community activity.

Protected Characteristics

How does the proposal impact on the protected characteristics below?	Negative			Positive	No Impact
	High	Medium	Low		
Age				X	
Disability					X
Gender re-assignment					X
Marriage & civil partnership					X
Pregnancy & maternity					X
Race					X
Religion or belief					X
Sex					X
Sexual orientation					X

What internal or external data has been used to assess the impact identified above?

- Census 2022 Gaelic language data
- Participation data from schools and community learning
- Equality and Diversity Priorities 2025-29 plan.
- Gaelic Learning Week held at the beginning of August 2026.

Community consultations held:

- between July and September 2025
- focus groups in Dunfermline, Kirkcaldy and St Andrews
- consultation held between end of June and 7th August 2026

What does the data indicate?

At the 2022 Census, 1.3% of Fife's population aged three and over reported having some level of Gaelic language skill.

The 2022 Census recorded 4,836 people aged three and over as having some level of Gaelic language skill. This is equivalent to approximately 1 in every 75 residents aged three and over.

416 electronic responses were received through June to August 2026 consultation from all areas of Fife with the largest proportion of responses from the City of Dunfermline area, with the most common age group is 46-55 years, closely followed by those aged 36-45 and 56-65.

Existing delivery under the previous Plan demonstrates participation across different age groups and life stages:

- Gaelic tutors supported 590 pupils and 13 teachers in three schools.
- Gaelic song and traditional music activity involved a further 275 pupils and 10 teachers across nine schools.
- Gaelic and Scots Bookbug sessions supported family learning opportunities.
- Community Learning and Development supported Gaelic conversation groups in three areas of Fife.

What action, mitigation or adjustment has been made to manage any impact on equalities?

The Plan includes actions across different life stages.

Information for families considering Gaelic Medium Education will be maintained and annual information sessions will be provided.

Information will be shared with parents through Gaelic events for pre-school children, including Bookbug activity.

The Plan includes actions to improve online information and signposting to Gaelic learning opportunities.

Gaelic awareness will be increased through information, communications and existing staff learning opportunities.

Progress against commitments contained within the Plan will be monitored annually.

Who will be responsible for ongoing monitoring and evaluation?

Policy & Delivery Team

Fairer Scotland Duty Impact

What impact could this proposal have on people who experience the following aspects of socio-economic disadvantage?	Negative			Positive	No Impact
	High	Medium	Low		
Low Income: Those who have insufficient earnings to meet basic needs, such as food, clothing housing or utilities.					X
Low / No Wealth: Those who have no savings for unexpected spend or provisions for the future.					X
Material Deprivation: Those who cannot afford or access goods or services that are considered essential or desirable for a decent quality of life, such as food, clothing, heating, transport, internet, cultural, recreational and social activities.					X
Area Deprivation: Those who live in an area with poor living conditions, such as higher levels of crime, pollution, noise, congestions, or lack of infrastructure, amenities, or green spaces.					X
Socio-Economic Background: Social class, parents' education, employment, income.				X	

What internal or external data has been used to assess the impact identified above?

- Census 2022 Gaelic language data
- Participation data from schools and community learning
- Equality and Diversity Priorities 2025-29 plan.
- Gaelic Learning Week held at the beginning of August 2026.

Community consultations held:

- between July and September 2025
- focus groups in Dunfermline, Kirkcaldy and St Andrews
- consultation held between end of June and 7th August 2026

What does the data indicate?

The evidence indicates that people's ability to access Gaelic learning and activity can be affected by cost, accessibility, location, transport and timing of provision. These issues were identified in both consultation phases.

Respondents requested more local learning opportunities, more evening provision, more adult learning opportunities and clearer learning pathways. Adult learning received some of the strongest qualitative support within the consultation findings.

What action, mitigation or adjustment has been made to manage any impact on socio-economic disadvantage?

The Plan includes:

- An Adult Learning Planning Group.
- A Gaelic Adult Learning and Delivery Partnership Group.
- A Gaelic opportunities booklet to improve awareness of learning opportunities.
- Community-based learning and activity across Fife.
- Partnership working to support learning and progression routes.

Consultation identified barriers relating to cost, location, accessibility and timing. The Plan includes actions intended to address some of these barriers through improved information, learning pathways, community based learning opportunities and partnership working.

Who will be responsible for ongoing monitoring and evaluation?

Policy & Delivery Team

Children's Rights and Well-Being Impact

What impact could this proposal have on the rights of Children and Young People?					
Improve the rights of children and young people in line with UNCRC principles:	Negative				
	High	Medium	Low	Positive	No Impact
Non-Discrimination				X	
Best rights of the child				X	
Right to life, survival and development				X	
Children's rights to have their views given due weight					X
Wellbeing of children in areas of:	Negative				
	High	Medium	Low	Positive	No Impact
Safe					X
Healthy					X
Achieving				X	
Nurtured				X	
Active				X	
Respected				X	
Responsible					X
Included				X	

What internal or external data has been used to assess the impact identified above?

- Census 2022 Gaelic language data
- Participation data from schools and community learning
- Equality and Diversity Priorities 2025-29 plan.
- Gaelic Learning Week held at the beginning of August 2026.

Community consultations held:

- between July and September 2025
- focus groups in Dunfermline, Kirkcaldy and St Andrews
- consultation held between end of June and 7th August 2026

What does the data indicate?

Existing activity demonstrates participation by children and young people. Gaelic tutors supported 590 pupils and 13 teachers in three schools.
Gaelic song and traditional music activity involved a further 275 pupils and 10 teachers across nine schools.
The Plan includes actions relating to Gaelic Medium Education, family learning, school-based learning, professional learning and progression into secondary education.
Consultation findings also identified strong support for extending Gaelic learning opportunities into secondary education and creating clearer progression routes.

What action, mitigation or adjustment has been made to manage any impact on children and young people?

The Plan will:

- Maintain information for families considering Gaelic Medium Education.
- Provide annual Gaelic Medium Education information sessions.
- Share information with parents through Gaelic events and Bookbug activity.
- Promote Gaelic professional learning opportunities for teachers and education staff.
- Extend Gaelic learning into secondary education in selected areas.
- Support progression routes across education sectors

Who will be responsible for ongoing monitoring and evaluation?

Educational Professional Learning Team

Consumer Duty Impact					
What impact could this proposal have on any of the below consumer groups?	Negative			Positive	No Impact
	High	Medium	Low		
Individuals				X	
Small Businesses				X	

What internal or external data has been used to assess the impact identified above?

- Census 2022 Gaelic language data
- Participation data from schools and community learning
- Equality and Diversity Priorities 2025-29 plan.
- Gaelic Learning Week held at the beginning of August 2026.

Community consultations held:

- between July and September 2025
- focus groups in Dunfermline, Kirkcaldy and St Andrews
- consultation held between end of June and 7th August 2026

What does the data indicate?

Individuals

Consultation identified demand for clearer information about Gaelic learning opportunities, activities and services. Respondents also highlighted the importance of online information, social media and communications.
The Plan includes actions to improve information available online, improve signposting and increase awareness of Gaelic opportunities.
This indicates a positive impact for individuals who wish to access Gaelic information and opportunities.

Small Businesses

The Plan includes actions relating to tourism, heritage, cultural activity and promotion of the Gaelic for Tourism toolkit.
Consultation findings demonstrate stronger support for tourism related activity than for initiatives linked specifically to business development. The evidence therefore indicates a potential positive impact for businesses connected to tourism, heritage, culture and visitor activity.

What action, mitigation or adjustment has been made to manage any impact on individuals and small businesses?

The Plan includes actions to:

- Improve Gaelic information and signposting online.
- Include Gaelic as a language option within corporate publications.
- Increase awareness of Gaelic opportunities and services.
- Promote the Gaelic for Tourism toolkit.
- Support opportunities to engage with Gaelic through heritage, tourism and cultural activity.

Who will be responsible for ongoing monitoring and evaluation?

Tourism Partnership

Review & Completion

All assessments need to be reviewed regularly. When would you expect the first review to be carried out?

The first IIA review will be undertaken as part of the first annual monitoring cycle for the Gaelic Language Plan.

Progress against the Plan will be monitored annually and reported through Fife Council's Equality Priorities Plan 2025-2029.

By signing this IIA, you confirm a thorough and proportionate analysis has been undertaken, and that there is no indication of unlawful practice.

Date Completed:

14/09/2026

Senior Officer Sign-Off:

Paul Vaughan

Designation:

Head of Communities & Neighbourhoods

Gaelic Plan Consultation Summary Report

Introduction

As part of the Gaelic Language Plan (GLP) development, a number of consultation and engagement sessions were undertaken: consultation over July and September 2025, an online Citizen Space consultation between June and August 2026, focus groups and feedback received through Gaelic Learning Week held at the beginning of August 2026.

In relation to the consultation undertaken through Citizen Space, people were asked to share their views on the importance of the seven themes and the areas of focus identified in the proposed plan. The themes are:

- Using Gaelic
- Learning Gaelic
- Promoting Gaelic
- Strengthening Identity
- Improving Communications
- Enhancing Visibility
- Developing the Workforce

Methodology

Citizen Space is a digital consultation tool. This tool allowed for anonymous submissions and ease of analysis. Support was provided to anyone who required it by providing paper copies, staff were on hand at the Gaelic learning festival to talk through any questions and generally assist in the process and a focus group, facilitated by the CLD Gaelic practitioner.

Snapshot of people

416 electronic responses were received from all areas of Fife. The largest proportion of responses are from the City of Dunfermline area, whilst the most common age group is 46-55 years, closely followed by those aged 36-45 and 56-65.

Summary of responses

This summary report breaks down responses across each theme, with a table showing the percentage of people who rated each area of focus as “5 – extremely important” alongside the average rating. This highlights which proposals have the highest level of support from people.

A summary of the qualitative responses under each theme is also provided.

When reviewing individual questions, the qualitative feedback has been included from people with an interest in Gaelic, ranging from those interested in the language to fluent speakers. Responses from people who indicate no interest in Gaelic is summarised separately at the end, as these comments generally focus on opposition to Gaelic in Fife, rather than the content of the plan itself.

Across all quantitative questions, people express polarising views on the proposed Gaelic Language Plan. For most areas of focus, the most common response is either “1 – not at all important” or “5 – extremely important”, indicating strong but contrasting views between those who support the proposal and those who do not.

The highest levels of support are shown for actions relating to:

- Gaelic learning opportunities
- Educational progression pathways
- Gaelic heritage and culture
- Increasing awareness of Gaelic history and identity

The lower levels of support are shown for actions relating to:

- Workforce development
- Corporate communications
- Recruitment and staffing initiatives
- Increasing Gaelic visibility within council materials and services

Although average scores generally fall between 2.8 and 3.3 out of 5, people commonly select either the highest or lowest rating rather than the middle scores.

Overall, the strongest support is evident for proposals that increased opportunities to learn Gaelic, particularly through schools, adult learning programmes and heritage-based activities. People are less supportive of proposals relating to organisational, corporate and administrative uses of Gaelic.

Theme 1: Using Gaelic

In relation to each area of focus, people were asked to rate the importance in the use of Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important” (Question 1).

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Increased understanding of Gaelic heritage and culture	45%	3.34
Recruit at least 2 Tutors to work in Fife over the length of this plan	44%	3.13
Increased use of Gaelic music in Primary schools and increased access to Gaelic resources and learning opportunities	40.6%	3.17
Adult Learning pathways are clearly promoted using a range of partners and offering learning progression across Fife	40.6%	3.17
Increased uptake in traditional musical instruments and understanding of Gaelic language and culture in schools	37.7%	3.17
Creation of program of events in central venue celebrating learners from all pathways	32.2%	2.99

The highest levels of support are recorded for actions aimed at increasing understanding of Gaelic heritage and culture with 45% of people rating this proposal as extremely important. This area of focus also received the highest average score of the six, suggesting that people place particular value on this.

The proposal receiving the lowest level of strong support is the creation of a program of events celebrating learners, with 32.2% rating this as extremely important. This proposal also received the lowest average score (2.99 out of 5), indicating it is a lower priority to people.

There is an average rating of 3.17 out of 5 across the six proposals, while the opinions are clearly divided, the findings indicate greater support for initiatives that increase opportunities to learn Gaelic and improve understanding of Gaelic heritage than for the creation of programmes that celebrate learning.

For five of the six proposals, the most common response is “5 – extremely important”. The exception is the creation of a programme of events celebrating learners, where “1 – not at all important” is the most common response.

People were also asked if there was anything missing from this theme and to share any additional comments or thoughts (Questions 2 & 3).

People frequently referenced music and the support provided by the Gaelic Community in Fife. There was strong support for further music tuition and community events, as well as wider cultural activities including poetry, theatre and art, to encourage people to come together and speak Gaelic.

There was no specific mention or support for Kodaly in people's qualitative answers but the quantitative data points towards support for this action.

People express support for community activity based around music, with many saying that they feel that this approach to language makes it fun and offers social connection.

People raised concerns that this does not go far enough and that there needs to be education on why people in Fife should learn Gaelic and what the connection is to them and their heritage.

Adult education action received the most mentions of support, with people requesting that there should be a lot more adult learning activities made available. Frequent issues and concerns brought up around this are: accessibility, location (people frequently ask for more provision in Dunfermline), times of classes and cost.

Concern is expressed that 2 additional tutors will not be sufficient to cover Fife.

Theme 2: Learning Gaelic

People were asked to rate the importance of each area of focus in relation to learning Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important” (Question 4).

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Extend opportunities for Gaelic learning into Secondary Sector in one or two selected areas where Gaelic is already offered in the Primary Cluster	45%	3.17
Increased number of learners are experiencing Gaelic language and culture	42.3%	3.13
Support to families requesting Gaelic Medium Education	38.7%	3.11
Update and maintenance of clear points of information and access for families considering Gaelic Medium Education	36.1%	3.01

The highest level of support was for extending opportunities for Gaelic learning into the secondary sector, with 45% of people rating this proposal as extremely important. This focus area also has the highest average score, highlighting its importance for people. Update and maintenance of clear points of information and access for families considering Gaelic Medium Education has the lowest level of strong support (36.1%) and lowest average rating (3.01).

The average rating across the areas of focus was 3.11 out of 5. These findings suggest that people place greatest importance on expanding Gaelic learning opportunities and ensuring progression pathways through the education system.

For update and maintenance of clear points of information and access for families considering Gaelic Medium Education, the most common response is “1 – not at all important”. For the remaining three proposals, the most common response was “5 – extremely important”.

When asked if there was anything missing including sharing any additional comments (questions 5 & 6), people reiterated how important they thought access to Gaelic Medium Education was. Many explained how difficult they found it to access this for their children and expressed sadness at not being able to have experienced it for themselves as children.

People are keen for routes to Gaelic qualifications through to high school and further education.

Some people speak about adult education and mention different routes to do so, these include conversational groups, classes or activities such as book groups in Gaelic.

Theme 3: Promoting Gaelic

People were asked to rate the importance of each area of focus in promoting Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important” (Question 7).

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Fife is included in National tourism relating to Gaelic language and culture	41.4%	3.12
Increased access to Gaelic in a wide range of high quality outdoor, cultural and leisure opportunities	37.7%	3.05
Gaelic recognised as an asset in industries and businesses.	34.9%	2.92

Responses indicate that the strongest support is for ensuring that Fife is included in national tourism activity relating to Gaelic language and culture, with 41.4% of people rating this as extremely important. This suggests recognition of the potential role of Gaelic in promoting Fife's cultural identity. This area also has the highest average score (3.12).

The lowest level of strong support is around recognising Gaelic as an asset in industries and businesses (34.9% and 2.92 average score), suggesting a lower priority for people.

The average rating across the three proposals is 3.04 out of 5 with findings suggesting that people are more supportive of proposals linked to tourism, culture and community participation than those more focused on economic and business development.

When asked if anything was missing from this theme and sharing any additional comments or thoughts (questions 8 & 9), signage was frequently brought up under this theme, suggesting that, there is a perception this could function as a promotional tool, often mentioned alongside additional ways to include Gaelic into daily lives. People are keen that this is not limited to place names, but should include welcome signs, public toilets and information signs.

This area is a cause for concern for some, who think it might end up as a box ticking exercise, or that it would not be enough without education, ensuring wide understanding of Fife's cultural connection to Gaelic.

Theme 4: Strengthening Gaelic Identity

People were asked to rate the importance of each area of focus in strengthening the identity of Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important”.

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Increased awareness of Gaelic heritage through historical venues/related activities	41.8%	3.22
Gaelic is clearly recognisable as an aspect of Fife life including buildings	35.3%	2.98

Of the two proposed areas of focus, increasing awareness of Gaelic heritage through historical venues and related activities receives the highest level of support with 41.8% rating it extremely important (3.22 out of 5 on average).

A lower proportion of people rate Gaelic being a recognisable aspect of Fife life as extremely important but there is still a high percentage at 35.3 (2.98 on average). The results from people suggest that there is more support for increasing awareness through historical venues and related activities compared to increasing visibility within buildings and public spaces.

Across the two proposals, there is an average rating of 3.11 out of 5. “1 – not at all important” whilst people rated increased awareness of Gaelic heritage through historical venues/related activities as “5 – extremely important”.

When asked to share additional comments and asked if anything was missing from this theme, (Questions 11 & 12), generally, there was not a lot of detail added here. Most already mentioned their support for signs in previous questions with some saying that they think it is important to include Gaelic in tourism as it will add value.

There are suggestions of potential partners who could support with this. These include Scottish fisheries, stagecoach and libraries.

Some questioned the use of the translated logo, asking questions about where and when it would be used.

Theme 5: Improving communication of Gaelic

People were asked to rate the importance of each area of focus in improving communications of Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important”.

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Increased awareness of Fife as a welcome destination	40.6%	3.17
Stronger social media connections including in online engagement	36.5%	3.00
Increased visibility of Gaelic language including in correspondence	31.5%	2.89
Increased confidence and awareness of Gaelic in front-line services	28.9%	2.82

Increasing awareness of Fife as a welcoming destination receives the highest level of support, with 40.6% of people rating this area of focus as “extremely important”. This suggests people view activities that promote Fife and raise awareness of Gaelic as having particular value. Increased confidence and awareness of Gaelic in front-line services show a lower level of high support with only 29% of votes being “5 – extremely important”.

The average rating across the four proposals is 2.98 out of 5. The most common response is “5 – extremely important” for increasing awareness of Fife as a welcome destination, whilst the three remaining proposals are most rated “1 – not at all important” which highlights the polarising views across the survey.

When asked if anything was missing from this theme and to share any additional comments or thoughts (Questions 14 & 15), social media was mentioned most, as an extra point for people, suggesting platforms such as Tik Tok for a younger audience. Correspondence followed as a popular topic for these questions with many saying that they think that every correspondence from the council should come in Gaelic and English as standard.

People also commented on the desire for a clear website which would clearly inform people about what provision they can find where and when. Some also suggest a monthly newsletter with both local and national updates.

Theme 6: Enhancing Visibility

People were asked to rate the importance of each area of focus in enhancing visibility of Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important”.

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
New ways to promote Gaelic through everyday school life are introduced	45%	3.13
Increased visibility of Gaelic language and opportunities online via the Council website including in digital material	36.1%	2.98
Gaelic is more visible in corporate material and online	29.6%	2.84

Introducing new ways to promote Gaelic through everyday school life gained the highest level of support, with 45% of people rating this proposal as extremely important. This is also the highest average score within the theme, suggesting people view schools and educational settings as an important way of increasing the visibility and awareness of Gaelic. Support is lower for the other proposals in this area.

There is an average rating of 2.99 across all three proposals, with findings suggesting there is generally greater support for visibility measures linked to education and learning than those focused on corporate and organisational communications. This was highlighted by the most common response for introducing new ways to promote Gaelic through everyday school life being “5 – extremely important” whilst the other proposals are more commonly voted “1 – not at all important”.

People were also asked if there was anything missing from this theme and to share any additional comments or thoughts (questions 17 & 18). Responses indicate some duplication from questions 14 and 15 with people mentioning specific pieces of correspondence such as council tax letters and further suggesting that they think a variety of signs should be bilingual.

Three people mention peripatetic Gaelic teachers being in schools to provide support and to encourage language skills to other teachers. This idea is seemingly supported by others who say that schools need consistent fluent Gaelic speakers.

In this space people talk about making Gaelic fun and inviting for people by working with small businesses and utilising the arts.

Theme 7: Developing the Workforce

People were asked to rate the importance of each area of focus in Developing the Workforce of Gaelic in Fife, with 1 indicating “not at all important” and 5 indicating “extremely important”.

Area of focus	Percentage rating of 5 (Extremely important)	Average rating
Increase the number of confident Gaelic users across Fife Council services	35.8%	2.93
Increased visibility of Gaelic within recruitment advertising, Council publications and online material including statement that Gaelic skills are valued	32.5%	2.91

Although support levels are similar across both proposals, people are slightly more supportive of measures aimed at increasing Gaelic language confidence within council services than measures focused on promoting Gaelic within recruitment and communications.

Increasing the number of confident Gaelic users across Fife Council services received the highest level of strong support within this theme, with 35.8% of people rating this area of focus as extremely important.

The average rating across both proposed actions is 2.93 out of 5. Compared with themes relating to education, learning opportunities and heritage, workforce development proposals generally receive lower levels of support. For both proposals, the most common response given is “1 – not at all important” reflecting the views of the people within this area.

When asked if there was anything missing from this theme and to share any additional comments or thoughts (questions 20 & 21), people suggest that Fife Council's website should be in Gaelic and English. Some people suggest different incentives for council staff to gain Gaelic skills such as salary top up and certification.

People are in support of an audit of Gaelic language skills and having a directory so that support can be found.

Summary of feedback provided by those who object to a Gaelic plan

There are many people who object to the need for a plan. This is illustrated by the responses which rate each aspect of the plan as the lowest priority and who state that they have no interest in Gaelic. This group consists of 155 people.

Common objections include:

- Concerns about the budget and conflicting priorities.
- More pressing language need i.e. Someone who speaks Gaelic will almost certainly understand English but someone with BSL or Polish as their first language might benefit much more from someone in the council being able to speak to them.
- The pressure that schools are under with limited resources.
- The omission of Scots language from the plan.
- Pictish heritage not being given the attention they thought it should.
- Gaelic not being the historic language of Fife.
- Gaelic being a “dead language.”

Less often used objections are:

- It being a Politically motivated policy.
- English being the only language we should speak in Scotland.

Conclusion

The findings from all of the responses across all of the themes demonstrate that views are contrasting. Across most areas of focus, people are most likely to select either “1 – not at all important” or “5 – extremely important”, indicating strong but polarising opinions for the proposed actions.

The strongest levels of support are consistently recorded for proposals relating to Gaelic learning opportunities, educational progression pathways, heritage and culture and increasing awareness of Gaelic history and identity. In particular, proposals focused on school-based learning, adult learning pathways and promoting understanding of Gaelic heritage receives the higher average scores and proportions of people selecting “5 – extremely important”.

Lower levels of support are typically recorded for proposals relating to workforce development, corporate communications, recruitment initiatives and increasing the visibility of Gaelic within council services. Average ratings are commonly at the midpoint of the scale; however, this reflects the strong opposing views rather than neutral opinions. Across the areas of focus, the most common response is either the highest or lowest rating available.

Overall, the results suggest that people place importance on increasing opportunities to learn Gaelic with a demand there for education surrounding Gaelic language throughout school age years and access to more adult learning opportunities.

Some general concerns about the plan are raised several times throughout the qualitative data that are not in relation to specific actions but about the plan more generally. These are mostly around that it is not measurable. A few people expand further, to say that they think it should contain SMART objectives to deliver meaningful change to the Gaelic community in Fife. People question how we will know that the plan is being delivered. Some also point out that there is little mention of growth, which feels, to them, like a lack of ambition.

Outstanding Remits from Committees

Title	Service(s)	Comments
3rd December, 2026		
Household Waste Recycling Centres (HWRC) Access and Egress Review	Environment and Building Services	As agreed at 11.01.24 meeting - para. 199 of 2024.CC.110 refers - Cabinet Committee Minute - 11th January 2024 - Update March 2026 - Report deferred due to the completion of an external health and safety review of all 11 HWRC sites commissioned by FRS (Cireco), alongside surveys being undertaken by the council's own team to quantify the scope and cost of required works to the council-owned assets, both of which will form key elements of the report. Update August 2026 - Report delayed due to external factors however an Elected Members' Briefing Note to be issued providing detail on progress to date.
Policy on Community Benefits for Net Zero	Communities and Neighbourhoods Service	As agreed at FC meeting 18.09.25 – para. 204 of 2025.FC.332 refers - Fife Council Minute - 18th September 2025
Alternative Funding Models to Build Affordable Housing	Housing Service	As agreed at 30.04.26 meeting - para. 504 of 2026.CC.259 refers - Cabinet Committee Minute - 30th April 2026
AI Strategy/Policy	ICT	As agreed at 25.06.26 meeting - para. 531 of 2026.CC.269 refers - Cabinet Committee Minute - 25th June 2026 Report detailing an AI strategy/policy for the council and governance of AI to be presented to the December Cabinet meeting, subject to further discussions with the CPLG.
Kirkcaldy Town Centre Regeneration	Property Services	As agreed at 25.06.26 meeting - para. 537 of 2026.CC.272 refers - Cabinet Committee Minute - 25th June 2026 - Further reports to be submitted to committee on future investment, demolition and regeneration proposals.
14th January, 2027		
Allocations Policy Recommendations	Housing Service	As agreed at Cabinet meeting on 04.12.25 - para. 442 of 2025.CC.227 refers - Cabinet Committee Minute - 4th December 2025

Title	Service(s)	Comments
4th March, 2027		
Fife Bus Network Review	Roads and Transportation Service	As agreed at Cabinet meeting on 04.12.25 - para. 446 of 2025.CC.229 refers - Cabinet Committee Minute - 4th December 2025
Antisocial Behaviour Policy	Housing Service	As agreed at 08.01.26 meeting - para. 469 of 26.CC.241 refers - Cabinet Committee Minute - 8th January 2026 - Existing policy to be reviewed and reported back to Cabinet by Autumn 2026. Update July 2026 - ASB Task & Finish Group agreed more info required as well as a members' workshop and tenants' conference.
Thornton Business Resilience Support - Monitoring and Evaluation Report	Economic Development	As agreed at Cabinet meeting on 25.06.26 - para. 538 of 2026.CC.273 refers - Cabinet Committee Minute - 25th June 2026 - a monitoring and evaluation report to be presented to committee following conclusion of the Thornton Business Resilience Support Scheme. Update August 2026 - Elected Members' Briefing Note issued providing an update on progress. Update September 2026 - As scheme concludes March 2027 - a final position report will be submitted.

Unallocated		
Social Housing Net Zero Standard (SHNZS) - Scottish Government Consultation Response	Housing Services	As agreed at 07.03.24 Cabinet meeting - para. 223 of 2024.CC.122 refers - Cabinet Committee Minute - 7th March 2024 - A further report be brought back to Cabinet later in 2024. UPDATE: September 2026 - Scottish Government announcement still awaited regarding SHNZS and is not anticipated before October 2027.
South of Scotland Regional EV Charging Infrastructure - Update	Roads and Transportation	As agreed at Cabinet meeting on 10.09.26 - para. 557 of 2026.CC.280 refers - Cabinet Committee Minute - 10th September 2026 - Annual report to be submitted to Scrutiny committee - September 2027.