Shaping the Future: Strengthening Scotland's Education System Through Empowered Schools

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Riaghaltas na h-Alba

Shaping the Future: Strengthening Scotland's Education System Through Empowered Schools

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Table Of Contents

1. Foreword 4
2. Acknowledgements 6
3. Executive Summary 7
4. Introduction 10
   - Excellence and equity 11
   - School leadership 13
   - What works 14
   - What gets in the way: “The Tyranny of the Immediate” 15
   - What should happen now? 15
5. Improvement 20
   - Measuring improvement 21
   - Process Key Performance Indicators (KPIs) 27
   - Raising standards 28
   - Responsibilities and challenges 30
   - Accountability 32
   - Capacity for improvement 34
   - Collaborative networks 36
   - Financial controls 38
   - Pedagogy 39
   - Coherence across the national bodies 40
   - Improvement recommendations 42
6. Funding 45
   - Following the money 45
   - Education budgets and school funding 46
   - Defining education funding 47
   - Ring fencing, improved financial transparency, or both? 50
   - Why the disconnect arises 53
   - Beyond the classroom: Societal and system-level variables 55
   - Attainment Scotland Fund 58
   - Devolved School Management 61

Funding recommendations 64
7. Governance 67
Legal framework 68
Capacity building 69
School collaboration and networking 72
Options to reform 73
Governance and funding 77
Contradictory funding Information: The ritual dance 78
Empowerment by design 78
From fragmentation to coherence 79
The role of Scottish Government and national bodies: system metacognition 81
Governance recommendations 81
The adjacent conditions necessary to bring the recommendations to fruition 86
8. Conclusion 88
9. References 89
10. Appendices 92
Appendix A - Metrics of Success for Scottish Education 92
Appendix B - Poverty Related Attainment Gap 107
Appendix C - Local Authority Funding 115
Appendix D - Government Policies And Academic Studies 122
Appendix E - Call For Views Overview 125
Appendix F - Independent Professional Advisor On Education Reform: Remit 126
Appendix G - Remit And Membership Of The Advisory Group 128
Appendix H - Remit & Membership Of The Scottish Government Headteacher's Panel 130
Appendix I - List Of Engagements 132

1. Foreword

I am grateful to the Cabinet Secretary for Education and Skills for the opportunity to write this report on the changes I believe are needed to reform education governance, school funding and support for school improvement. It is unusual for a school leader to be tasked with capturing an overview of the system in which they have invested many years of their lives. Still more unusual is the potential to substantially influence that same system's direction of travel. Retaining my deep commitment to learners and their frontline educators while considering the bigger picture has enabled me to respond to this opportunity from a unique perspective.

Remit

My remit, set out in full at **Annex F**, asked me to consider these three fundamental themes from an empowered school leader's perspective and importantly, to ensure that proposed changes were deliverable on the frontline.

In undertaking this work I have sought to provide an evidence base and justification for the changes I am proposing and have sought and considered feedback from a wide range of relevant stakeholders including learners and young people, parents, practitioners, professional organisations and associations, and local and national policy makers.

The illusion of full objectivity

In the process of writing this report I have aspired to take as balanced a stance as possible while acknowledging the impossibility of true objectivity when drawing conclusions that include a moral dimension. I am not the first Scot to acknowledge this.[1]

In this report my personal experiences as an educator are woven together with the considered views of key stakeholders. I have sought to understand their perspectives based on the information they have shared through engagements and written submissions. I have also done my best to be empathetic to their roles and points of view. I hope both understanding and empathy permeate this report.

What you will read henceforth is a combination of knowledge and compassion, recognising that everyone in our system is doing their best to bring the best to our children and young people. It also recognises that deep-rooted custom and practice can constrain change. We, each of us, carry assumptions and innate cognitive biases which manifest when we explore complex ideas or consider fundamental change. This is part of our shared human nature which, as flawed as it is, also enables us to find solutions to apparently intractable problems. Also uniquely human is the ability to see beyond orthodoxy, and I urge readers to deploy that ability as we consider what's next for our Scottish education.

We can be pioneers. Previous generations of leaders and educators never had access to the range of knowledge and perspectives that we do now. We have both

[1] David Hume: Moral Philosophy | Internet Encyclopedia of Philosophy

an opportunity and an obligation to put that to good use for the benefit of our children and young people.

Scotland

It requires great love of it deeply to read
The configuration of a land,
Gradually grow conscious of fine shadings,
Of great meanings in slight symbols,
Hear at last the great voice that speaks softly,
See the swell and fall upon the flank
Of a statue carved out in a whole country's marble,
Be like Spring, like a hand in a window
Moving New and Old things carefully to and fro,
Moving a fraction of flower here,
Placing an inch of air there,
And without breaking anything.
So I have gathered unto myself
All the loose ends of Scotland,
And by naming them and accepting them,
Loving them and identifying myself with them,
Attempt to express the whole.

Hugh MacDiarmid[2]

[2] From Complete Poems, edited by Michael Grieve and W.R. Aitken (Carcanet Press, 2 vols., 1993-4)

2. Acknowledgements

My sincere thanks to the following people without whom this report would not have been possible.

The government secretariat team members for always being on hand to provide practical support, and for their patience when helping to fill the gaps in my skillset.

Graham Thomson for his breadth of system knowledge, unfailing conscientiousness and exemplary professionalism.

Guch Dhillon for his extensive expertise, exceptional diligence and dedication to the rigorous pursuit of high standards for all within the system.

Special thanks to all those who gave up their time to participate in the extensive range of meetings over the past six months and for completing the Call for Views.

The members of my Advisory Group, for their selflessness in devoting much precious time to lend me their ears, their minds, and their wisdom.

Fellow educators, recent and past, for teaching me more than you will ever realise. You make the world a better place.

John D Service and Adrian Martin for their insights on effective financial frameworks; Paul Pringle for shedding bright light on individual and corporate psychology; and Paul Coyne for brilliantly demonstrating to me that even good people rely on systems, and even the best systems rely on good people.

My family and friends who greeted the news of my deployment with a mixture of congratulations and incredulity: thank you for believing that I could actually manage this.

3. Executive Summary

Scotland through its schooling has a proud history of creating opportunities for young people to overcome systemic barriers and rise above glass ceilings. But we could become even better. The future of Scotland depends on how much and how well we invest in our children.

The three main sections of this report address the themes of improvement, funding and governance in our school system. Although dependent on the principles of Scottish education, this report attends to the levers and mechanisms by which those principles can be realised consistently across the system. The themes are interlinked and interdependent. They also affect the system at every level, and as such are powerful influences on the extent to which Scotland can become even better than we are now.

An aspiration to use joined-up thinking to deliver excellence and equity for our learners through a joined-up system is nothing new. Nor is achieving that aim any simpler now than it has been before. My engagements with a wide range of stakeholders who have contributed to this report have confirmed that we do not lack commitment, we do not lack ideas, and we certainly do not lack the willingness to work hard. What we do lack at present is a way to turn these attributes into collective strengths, enabled by an aligned and fully coherent system in which the component parts inform and complement each other. Scottish education, despite its strengths, is not yet greater than the sum of its parts.

Resolving this is not someone else's responsibility.

Within the improvement theme my recommendations are based on the following: clarifying what we are trying to improve; clarifying who plays a part in improvement, then enabling them to perform effectively through increased capacity and resource; and strengthening the oversight function to ensure co-ordination of our improvement efforts. The recommendations on Improvement are detailed from page 21 – 44.

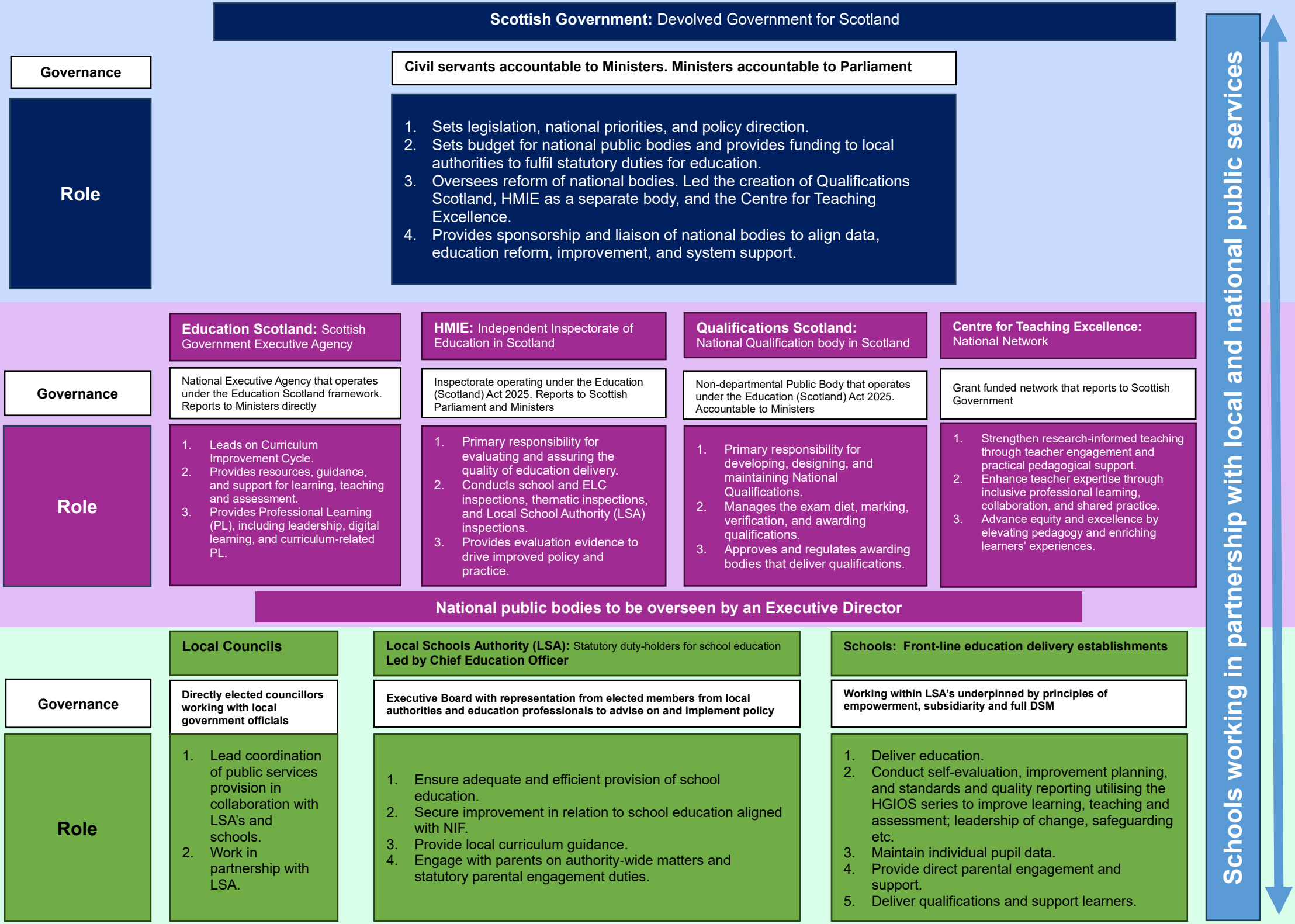
Education funding is a thorny subject. Resourcing schools competes with a myriad other societal needs. As an educator my stance on this is biased, but I would argue it is also rational: funding school education is the most powerful way for our country to invest in our future. My recommendations reflect some basic challenges, the first being to identify how much and how well Scotland invests in school education, moving on to illustrating how that funding should be channelled through the system. Schools, closer to learners than any other part of our system, must have greater flexibility over how they invest in young people, built on better funding transparency and stability. Transforming lives depends on it. The recommendations on Funding are detailed from page 45 – 67.

There is a fundamental need to uphold and protect democracy at national and local levels. This is borne firmly in mind when exploring how our governance model could support – and be supported by – recommendations in the two previous themes. To prolong the current disconnect between national government commitments and local government constraints would be untenable. While stakeholders debate these intricacies the pace of improvement, the level of resourcing, and the quality of

provision to our learners continues to be hampered. Those entrusted with the delivery of the highest possible quality of schooling for our children should be entrusted with decision-making over the concomitant financial resources. Without this, the empowerment of schools and local communities will remain an aspiration, and Scotland will not achieve its own ambitions.

Improving the coherence of our highly complex system is sought by all stakeholders. Executive oversight that reduces gaps and overlaps, responds to a range of voices from learners and leaders, and matches intention with capacity would go a significant way towards realising that goal. The recommendations on Governance are detailed from page 68 – 88.

Below is an overview of the revised system, should the recommendations in this report be adopted.


Scottish Government: Devolved Government for Scotland
Governance
Civil servants accountable to Ministers. Ministers accountable to Parliament
Role
1. Sets legislation, national priorities, and policy direction.
2. Sets budget for national public bodies and provides funding to local authorities to fulfil statutory duties for education.
3. Oversees reform of national bodies. Led the creation of Qualifications Scotland, HMIE as a separate body, and the Centre for Teaching Excellence.
4. Provides sponsorship and liaison of national bodies to align data, education reform, improvement, and system support.
Education Scotland: Scottish Government Executive Agency
HMIE: Independent Inspectorate of Education in Scotland
Qualifications Scotland: National Qualification body in Scotland
Centre for Teaching Excellence: National Network
Governance
National Executive Agency that operates under the Education Scotland framework. Reports to Ministers directly
Inspectorate operating under the Education (Scotland) Act 2025. Reports to Scottish Parliament and Ministers
Non-departmental Public Body that operates under the Education (Scotland) Act 2025. Accountable to Ministers
Grant funded network that reports to Scottish Government
Role
1. Leads on Curriculum Improvement Cycle.
2. Provides resources, guidance, and support for learning, teaching and assessment.
3. Provides Professional Learning (PL), including leadership, digital learning, and curriculum-related PL.
1. Primary responsibility for evaluating and assuring the quality of education delivery.
2. Conducts school and ELC inspections, thematic inspections, and Local School Authority (LSA) inspections.
3. Provides evaluation evidence to drive improved policy and practice.
1. Primary responsibility for developing, designing, and maintaining National Qualifications.
2. Manages the exam diet, marking, verification, and awarding qualifications.
3. Approves and regulates awarding bodies that deliver qualifications.
1. Strengthen research-informed teaching through teacher engagement and practical pedagogical support.
2. Enhance teacher expertise through inclusive professional learning, collaboration, and shared practice.
3. Advance equity and excellence by elevating pedagogy and enriching learners' experiences.
National public bodies to be overseen by an Executive Director
Local Councils
Local Schools Authority (LSA): Statutory duty-holders for school education Led by Chief Education Officer
Schools: Front-line education delivery establishments
Governance
Directly elected councillors working with local government officials
Executive Board with representation from elected members from local authorities and education professionals to advise on and implement policy
Working within LSA's underpinned by principles of empowerment, subsidiarity and full DSM
Role
1. Lead coordination of public services provision in collaboration with LSA's and schools.
2. Work in partnership with LSA.
1. Ensure adequate and efficient provision of school education.
2. Secure improvement in relation to school education aligned with NIF.
3. Provide local curriculum guidance.
4. Engage with parents on authority-wide matters and statutory parental engagement duties.
1. Deliver education.
2. Conduct self-evaluation, improvement planning, and standards and quality reporting utilising the HGIOS series to improve learning, teaching and assessment; leadership of change, safeguarding etc.
3. Maintain individual pupil data.
4. Provide direct parental engagement and support.
5. Deliver qualifications and support learners.
Schools working in partnership with local and national public services

4. Introduction

As we review 'the way we do things' in Scottish education, our starting point should be to form a refreshed overarching vision, then build the systems, structures and mechanisms that lead to outcomes in line with that vision. It stands to reason that commitment to resource must match our aspiration, and arrangements ensure that the interconnectedness of all parts is coherent, optimising effectiveness and efficiency. At all times every part of the system should remember the reason behind every decision and action: our children and young people.

The refreshed vision that this report calls for should reflect proudly on what we have achieved, then build on existing strengths and on the bedrock of Scotland's values. It should be infused with the voice of learners[3] and of those on whom we depend to deliver on the frontline. The leadership of this re-visioning would be a key role for an Executive Director of our education system. The clearer the vision, and the better matched it is to resources, the more likely it is to be turned into daily reality.

Microcosms of our national culture exist within our schools and in our collaborative learning communities. Partnerships across school communities enable school leaders and teachers to transfer culture, develop professional capacity and increase motivation. Working directly with their cluster schools and neighbourhoods deepens leaders' ability to respond to their own learners' needs and aspirations and guides the development of bespoke school curricula and pedagogical approaches through iterative improvements. Wider geographical professional learning networks enable the sharing of effective practice at scale and increase individual and system capacity for improvement. It would be of benefit to practitioners and learners alike for those collaborative networks to be designed, brokered and supported as fully integrated components of our wider education structures.

Professional collaborative networks that arise from priorities identified by leaders and practitioners should similarly be supported and resourced. For this to happen, school leaders must be afforded enough headroom to strategise effectively, leading to proactive improvement planning that is backed by matched flexibility and resourcing. High-quality education is an investment in both the present and the future, sowing the seeds for stronger local and national economies.

Active participation in our national education community reinforces school leaders' sense of shared purpose. To further improve their effectiveness school leaders would welcome a clearer, more coherent, less 'noisy', policy landscape. This is within our grasp.

Regrettably it is the view of many contributors to this report that our current system inadvertently misdirects attention. Our system should concentrate, not dissipate, the energies of contributors. We must henceforth ensure that the whole of Scottish education becomes greater than the sum of its parts. Achieving this will depend on our overarching vision being adopted beyond geographical and political boundaries and on all stakeholders assuming ownership of their responsibilities to turn that vision into reality.

[3] National Discussion Scottish Education - Scottish Government consultations - Citizen Space

The range of engagements undertaken to inform this report has been wide and varied. Those engagements have confirmed that while schools are the most important interface with learners there are other vital contributors to an effective system. Inevitably however, this report is heavily influenced by my perspective as an experienced and empowered Headteacher. Those who dedicate their working lives to educating learners in schools are seldom commissioned to report on how things are going in the school environment. Perhaps this is why school-based practitioners responded positively to my being tasked with this report. Their comments could be summarised thus:

“Delighted that someone who is grounded in what’s really happening in schools has been asked to do this.”

and

“Please tell them the truth.”

(I am not certain who the ‘them’ is, but I sincerely hope that the truths within, many stemming from a synthesis of stakeholder views, will serve as signposts for future priorities and actions.)

Excellence and equity

In almost all of our schools, practitioners witness at first hand the stark effects of socio-economic inequality. Much as teachers and school leaders would wish to, they cannot by themselves eradicate child poverty and completely remove the associated barriers to success. What schools can do though, is create spaces that minimise the physical and emotional effects of deprivation on young people's ability to learn, grow and succeed. By doing so, schools can disrupt intergenerational cycles of poverty. Scotland’s schools are good at this, but they want to do more, to make an even bigger difference.

At national level, closing the poverty-related attainment gap is a long-standing component of our National Improvement Framework (NIF). Our system strives to help all learners reach their potential unimpeded by socio-economic circumstances. We continue to make progress on this, but the rate of improvement is too slow.

In the first three years of the NIF, good progress was made in the Broad General Education phase towards 'closing the gap'. The combination of so-called low-hanging fruit and effective targeted interventions indicated promise. Yet in the years since then – notwithstanding the effects of the pandemic – the initial momentum has not been sustained. If everything stays as it is, eradicating the poverty-related attainment gap will at best take multiple generations to achieve.[4]

Rationally, our options now are either to make changes to how the attainment gap is defined, or change how the gap is tackled in our schools and wider education system. Morally there is only one choice: change how we tackle that gap.

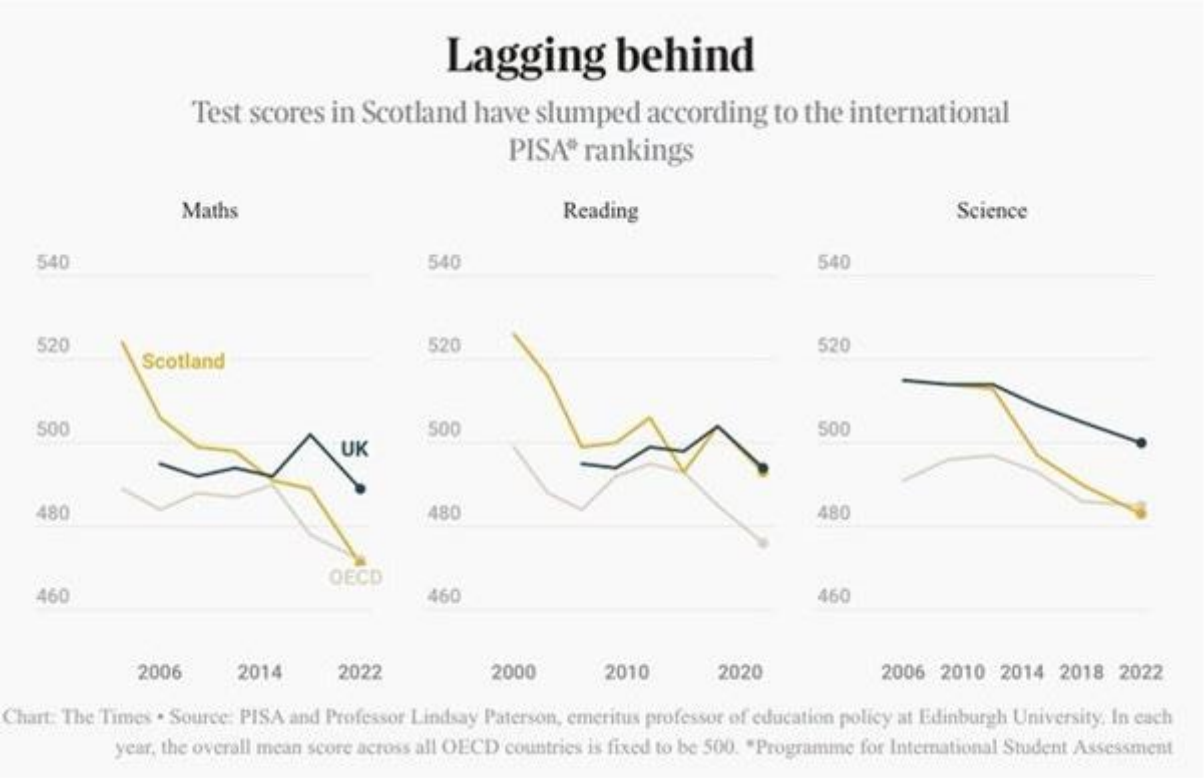
[4] SNP could take more than a century to close attainment gap - Scottish Liberal Democrats

The welcome progress Scotland has made in excellence and equity, as detailed in **Appendix A**, should be applauded. It is the result of determination and hard work on the part of practitioners, leaders and learners across our system. However, attainment in some aspects and at various stages of our children's journey is not as favourable as it might be. Outcomes in similar measures in similar countries are better than ours.

The Programme for International Student Assessment (PISA), provides a useful tool for comparing educational performance across countries. PISA assesses a broadly representative selection of 15-year-old pupils across a wide range of countries on a range of areas including maths, science and reading ability. It aims to test students on what they are expected to know at their age.

PISA scores suggest that overall educational performance in Scotland as measured through this lens has declined over time. In the 2000s, overall scores in Scotland were relatively high and above the average across Organisation for Economic Co-operation and Development (OECD) countries. Since around 2012, there has been a significant decline in PISA scores. This trend of declining performance in Scotland relative to England is seen in both the maths and science domains of PISA scores, although performance has remained more stable for reading.[5]

Figure 1: Average PISA performance by selected nations.[6]



[5] PISA: Programme for International Student Assessment | OECD

[6] OECD| PISA Scores

Shortfalls in attainment outcomes are not due to lack of effort nor intent. Furthermore, according to the OECD's most recent data (2025)[7] and the NIF report 2025[8] Scotland also spends more per capita compared with the average across participating countries. Our education spending is significantly higher than in England. In 2025–26, school spending per pupil was approximately £10,400 in Scotland, which is approximately 20% or £1700 higher than in England. Spending per pupil has grown more in Scotland since 2009–10 (12% in real terms) than in England (3%) and Wales (10%). Spending on early education and childcare provision, which doubled in real terms between 2016–17 and 2022–23, was a major driver of overall growth in spending in Scotland.[9]

However, the harsh reality is this: in essence our outputs fall short of our inputs. This need not be over-dramatised, but it merits attention from those trusted with maximising the achievements and life chances of our children and young people. We therefore have a duty to examine what we are doing and how well we do it, and to consider which aspects may benefit from reform. If our purpose is to meet our own NIF targets at pace (including broader aims regarding the whole child), we must avoid simply repeating what we are currently doing in the hope that something better happens.

School leadership

If you can, spend some time with any group of school leaders. You will be struck by their wealth of experience, knowledge, deep commitment and compassion. Their empathy with their learners is not theoretical nor abstract and it goes far beyond even the best policy and professional standards documents. Their regard for children and young people comes from interacting with them every day, supporting them through struggles and championing their aspirations. As has often been highlighted, including in 'Teaching Scotland's Future' 2010[10], the extent of educational aspiration and the quality of provision within a school are direct consequences of the quality of its leadership.

The voice of our school leaders, and that of their practitioner colleagues, warrant a greater influence on our education system. It is anomalous that their voices are heard primarily through the carefully curated channels of their employers or their professional associations. The former prevents public debate on challenges and potential improvements at local level due to employment contracts. The latter understandably tends to be on specific areas linked to ongoing campaigns. School leaders deserve a platform that encompasses both successes and challenges, to express their ambitions for children and young people and to discuss the obstacles that stifle progress without fear or favour; a platform that influences not only their school but the system in which their schools operate.

Learned commentators strongly encourage Scotland to tap into the knowledge and wisdom that already exists in our education system. Yet in practice our school

[7] Education at a Glance 2025 | OECD

[8] Education and skills - National Improvement Framework 2025: improvement plan - gov.scot

[9] Public service spending and performance in Scotland | Institute for Fiscal Studies

[10] Teaching Scotland's Future - Report of a review of teacher education in Scotland

leaders cannot openly share their opinion unless it broadly conforms or aligns with accepted orthodoxy. Improving our education system is hampered because key stakeholders – indeed those closest to the learners – operate in an echo chamber. Our system risks recycling educational practice and relying on approaches that were effective in the past but may not be fit for the future.

"In times of change learners inherit the earth, while the learned find themselves beautifully equipped to deal with a world that no longer exists." - Eric Hoffer, Reflections on the Human Condition, 1973

What works
The most successful school leaders share common attributes. They possess a clarity of vision, are values-driven, and they invest heavily in those with whom they work.

"The challenge, and opportunity, for school leaders is to unlock that collective capacity so the communities we serve can truly thrive. Progress is rarely linear. Often, it can feel as though we are not the primary power holders, and that uncertainty can make leadership feel like a roll of the dice at times. Yet the reality, when you genuinely believe in your people, is different. A coaching culture harnesses the professional capital within staff teams, turning individual potential into collective efficacy and greater levels of agency. The enduring challenge is creating the time and conditions to build this culture deliberately." – Nick Burge, Headteacher, Trinity Academy, Edinburgh

The purposefulness of leaders' decision-making and their disposition offer confidence to their community of learners, colleagues and parents. Their trust in partners is borne from intelligent observation and further developed through relationship-building. This engenders mutual respect and a collective determination to do everything possible to achieve shared goals.

On my own leadership journey, I have observed remarkably capable school leadership. As well as the attributes outlined above, a consistent common factor is leaders' ability to inspire those around them to work together to develop and achieve a shared purpose. It is their vision and their ability to convey it that makes the difference. But that vision itself never derives from thin air, nor is it ego driven. Rather it is invariably a product of deep awareness of the social and historical context of their establishment, combined with a respect for the individual and collective aspirations and capabilities of the people around them. When these characteristics are demonstrated by a school leader, the team mindset that arises enables a school to overcome just about any challenge that comes its way. And when the time inevitably comes to review and modify goals, all stakeholders stay on board, prepared to put their shoulders to the wheel once again. The alignment of intention and energies, and of policy and practice, is a joy to behold.

Might it be possible for Scottish education, at system level, to build on its existing strengths to inculcate similar attributes? On this larger stage, the main elements of Scottish school education should be aligned around a renewed vision, sustaining a clarity of purpose that enables policy makers, leaders and practitioners to push in the same agreed direction. This is an ambitious goal, but certainly not beyond Scotland – as long as all stakeholders leave their egos at the door for the sake of our learners.

The prize, after all, is enormous.

What gets in the way: "The Tyranny of the Immediate"[11]
Within schools, working in accordance with clear systems and relying on standard operating procedures can make good sense, but with hundreds of moving parts including the learners and the staff, each one affected by their own influences, schools have to be exceptionally flexible. Educators operate in an unpredictable environment and must respond to unexpected emergencies and crises. David Cameron's analogy of school leaders being akin to stage performers spinning plates is apt. As more and more plates are added from the wings and the sound of smashing is heard leaders must retain composure and deploy expert prioritisation skills. Both operational flexibility and emotional intelligence are required in a fast-moving environment where the wonderful unpredictability of children and young people affects all decisions and actions.

In essence the structures that shape our country's education system are in place to enable schools to provide excellent learning opportunities and reduce the number of spinning plates. This in turn should create the platform for excellent learner outcomes. The Governance Review 2016[12] onwards, and the ensuing recommendations from a variety of sources, built up a head of steam. Evidence from several years of focused engagement with a wide range of stakeholders clearly indicated that it was appropriate, indeed necessary, for Scotland to change how it organises and supports its schools. However, by 2023 the ICEA found that improvements in outcomes, particularly at upper secondary stage, had stalled. In seeking solutions, the ICEA proposed that substantial progress would depend on entrusting the teaching profession and moving away from the top-down compliance culture that continued to pervade. [13]

It seems that despite overwhelming evidence to devolve more decision-making powers to those closest to the learners our education system has yet to fully respond. Schools, managed by local authorities, each one tied on a one-to-one ratio with local government, broadly feel the same level of empowerment as they did 10 years ago. Some feel less empowered. One has to question why this is the case despite recommendations arising from extensive academic research and broad enthusiasm for greater autonomy amongst the schools themselves. The innate risk of change is one reason, but this seems to have masked the risk of not changing.

To change little or nothing is to assume that the current moderate pace of improvement is acceptable to Scotland.

What should happen now?

Subsidiarity and Empowerment. The Headteachers' Charter. Devolved School Management of resources. Decision-making powers devolved to those closest to the learners.

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[11] therealdavidcameron.net
[12] Education Governance: Next Steps: Empowering Our Teachers, Parents and Communities to Deliver Excellence and Equity for Our Children
[13] International Council of Education Advisers: third report 2021-2023 - gov.scot

These are grand ideas, all pointing in the same direction towards the same thing, all based on firm evidence of what brings the best for learners. If we want our children and young people to become the best version of themselves, teachers and school leaders must be entrusted and be given the tools to turn this rhetoric into reality.

There is a plethora of policy documents within the Scottish education landscape that identify school empowerment as the key change that would unlock transformational improvement. The Governance Review which resulted in the Headteachers Charter and attendant policies generated rich evidence to bring about radical reform. Stakeholders from learners and their parents to school leaders, local authorities and Directors of Education openly agreed that such reform would bring benefits.

The 2018 Education Joint Agreement between Scottish Government and the Convention of Scottish Local Authorities (COSLA) is written proof of that. In 2022 Professor Muir re-stated the central message, stating that our underlying principle should be: *"A redistribution of power, influence and resource within Scottish education to one that reflects the principles of subsidiarity, genuinely empowers teachers and practitioners and where learners' voices, experiences, perspectives and rights are central to decision making."* – Professor Ken Muir, Putting Learners at the Centre, 2022.

Teacher unions agreed. Local authorities agreed. School leaders agreed. Yet by 2026, eight years on, many components of the Agreement have not been implemented.

The formation of the Regional Improvement Collaboratives (RICs) arose as a direct consequence of the Governance Review. As some of the RICs began to develop effective working practices the global Covid pandemic affected them as it did every aspect of life. Schools and the education system went into survival mode, and addressing longer-term reform was put to one side. Momentum halted as the immediate challenge shifted to schools protecting health and aiming simply to keep their doors open to learners.

In our post-pandemic world the call for school and practitioner empowerment has not gone away. Indeed it may be louder and more necessary now than ever. Pertinently the 2023 ICEA report states, "We are strongly supportive of this approach but believe that there remains some way to go to achieve the full benefits of local decision making and realise the potential that exists within schools and their communities*."* [14]

In 2025 Professors Chapman and Donaldson further strengthened this argument: *"The principle of subsidiarity ... should be more entrenched in our educational culture. The closer decision-making is to the realities of the classroom, the more the focus will be on the needs of young people and the specifics of learning and teaching."* – Christopher Chapman and Graham Donaldson, Creating tomorrow's education for today, October 2025[15]

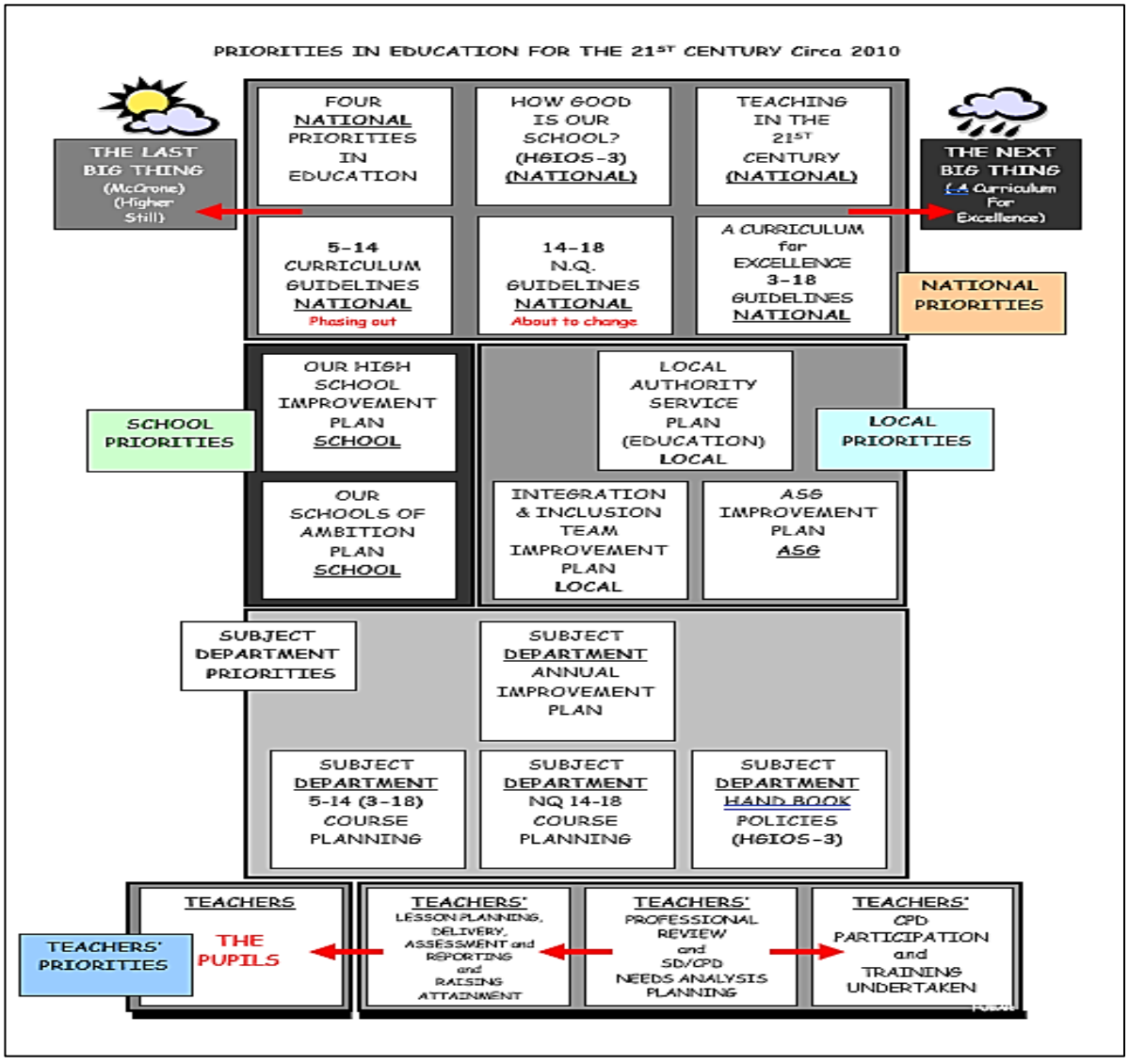
Despite strong encouragement based on evidence gathered by the best-informed

[14] International Council of Education Advisers: third report 2021-2023 - gov.scot
[15] Chapman and Donaldson| Where next for Scottish Education: Creating tomorrow's education for today

advisors, Scotland's schools continue to operate in a top-down structure within a compliance culture overseen by over-stretched local authorities and seek guidance from a fragmented and arguably incoherent policy landscape.

Schools do not operate in a vacuum. School leaders are obligated to respond to current guidance and expectations from a range of bodies external to their school, both nationally and locally. They have a duty to guide their colleagues on how to deliver key policy expectations. But at the time of publication our national education bodies essentially operate independently of each other. Resourcing and strategic system leadership comes through 32 local authorities which themselves have multiple responsibilities to local citizens. This is resulting in significant duplication, overlap and friction. In this environment even most effective school leaders' risk being overwhelmed and under-supported.

Figure 2: A screenshot of a senior school leader's office poster, 2010. Over-complexity is not new. Why has the system not learned how best to manage change when that same system is populated by highly able professionals?



At any given time Headteachers are required to consider a proliferation of policies many of which overlap, some of which do not align. Professor Muir stated, *"Senior leaders in primary and secondary schools pointed to their day-to day lives being adversely impacted by having to take into account, respectively, 34 and 40 areas of policy"*[16]. In response to this, effective school leaders carefully consider the advice and implicit demands then must prioritise or de-prioritise expectations depending on what would complement their school context. Some policy expectations are not prioritised and not delivered simply because the school is already overstretched by ongoing policy demands. Being forced to choose what to implement based on lack of capacity rather than on what would bring the most benefits for learners in the long run is not a recipe for success.

There is another insidious and significant consequence. Although pressure on leaders is a given, the sheer volume of expectations and demands unmatched by resource can make school leadership a deeply challenging and very uninviting role. School leaders are bound to fail often and fail repeatedly, regardless of their aptitude and skill. Not many professionals would welcome or even tolerate this constant professional stress.

While complexity is unavoidable in a complex world the Scottish education landscape is a multiplicity of intertwining interdependencies. Stakeholders, including classroom practitioners are playing three-dimensional chess while doing their best to focus on the needs of the learners in front of them. That pressure affects every school-aged child, in every classroom, in every school. Around 700,000 at the last count.[17]

In 2023 the ICEA made specific recommendations which resonate with the views of school leaders across the country[18]:
"In reviewing the infrastructure for the leadership and governance of Scottish education, Scottish Government should:

1. Redesign governance arrangements to give greater prominence to education professionals and other stakeholders in the decision-making process.
2. Establish relationships across levels that allocate clear roles and responsibilities, minimise duplication and create potential for impact.
3. Pursue the principle of subsidiarity through reporting and financial arrangements that allow effective decision making at the local level.
4. Create a leadership narrative that highlights the importance of innovation in learning and teaching and of teachers engaging in innovation together within and across their schools to support pupils' achievement."

A fair question would be to ask why our highly skilled and relatively highly paid school leaders don't do more to make this happen. It is because when the structures around schools are not conducive to subsidiarity, fighting for it takes precious time and energy away from overseeing what learners need. The 'tyranny of the immediate' almost always wins out because too many plates cannot be allowed to fall and smash. In any case, local authority managers, themselves under immense pressure, are unlikely to be able to respond and adapt to every individual school's

[16] Putting Learners at the Centre: Towards a Future Vision for Scottish Education
[17] School teachers - Pupil and teacher characteristics 2025 - gov.scot
[18] International Council of Education Advisers: third report 2021-2023 - gov.scot

individual contextual pressures. **Thus the system constrains what the system should be enabling.**

Instead of designing and overseeing the culture and the complex mechanisms of their schools, enormously capable professionals spend much of their time firefighting and operating the machinery. This is a waste of their wealth of experience and knowledge, as well as their compassion for and proficiency in educating the very people for whom our education system exists. It is the opposite of what should be happening. If we aim to accelerate improvement, this must change.

5. Improvement

"Scotland can become the best at getting better." - Pasi Sahlberg, International Council of Education Advisors (ICEA), October 2025

"It is crucial that … collaborative working is not a blind act of faith. Rather, activity must be underpinned by systematic enquiry to ensure that evidence informs developments rather than replicating uninformed or out-of-date practice." - ICEA Third Formal Report, 2021 - 2023[19]

Structural support for improvement at school level is undergoing a substantial change.

The recommendations set out in Professor Muir's independent review (2022)[20] gained traction and were met with broad approval from stakeholders. The report led to key legislation being taken forward through the Education (Scotland) 2025 Act[21], the creation of Qualifications Scotland and an independent HMIE.

Education Scotland is being refocussed with its primary purpose to lead curriculum design, delivery and improvement, including the provision of resources to support high-quality learning and teaching, while also playing an important role in supporting a thriving professional learning sector[22]. Qualifications Scotland seeks to be agile and responsive to the voice of the profession and to learners as it moves forward with qualifications better fit for purpose. The introduction of the Centre for Teaching Excellence (CfTE) indicates a commitment to enhancing the most critical part of the teacher's role.

Some commentators have highlighted the need to move away from a so-called 'self-congratulatory education system'[23] which allegedly 'marks its own homework'[24]. An independent inspectorate should lead to continuous robust and unbiased evaluation of both individual schools and the system in which those schools operate. At time of writing the inspectorate is engaging in a discussion with stakeholders about how the inspection system should work and what value it could add to children's and young people's experiences in our schools[25]. Furthermore, in the changing financial climate local authorities are adapting how their approaches support school improvement.

This changing context represents a real opportunity to affect change within and of the system. The potential to accelerate improvement and optimise resources is substantial.

[19] International Council of Education Advisers: third report 2021-2023 - gov.scot
[20] Putting Learners at the Centre: Towards a Future Vision for Scottish Education - gov.scot
[21] Education (Scotland) Act 2025
[22] Written question and answer: S6W-28044 | Scottish Parliament Website
[23] Reforms must go 'far beyond' Scottish education bill, MSPs told | Tes
[24] New chief says SQA 'shouldn't be marking our own homework' | The Herald
[25] School inspections are changing - Scottish Government consultations - Citizen Space

Measuring improvement

What's water?
The story goes that one day two young fish were swimming along, minding their own business. They meet an older fish coming in the opposite direction who remarks, "The water's fine today, isn't it?"

Moments later the two young fish look at each other and one says, "What's water?"

Is there a need to improve? Analysis of the performance of our education system indicates that the answer to this is yes.

"*There is wide variation in education performance across councils, with evidence of worsening performance on some indicators in some councils. At the national level, exam performance and other attainment measures have improved. But the rate of improvement up until 2018–19 has been inconsistent across different measures … Progress on closing the gap has been limited and falls short of the Scottish Government's aims. Improvement needs to happen more quickly and there needs to be greater consistency across the country."* – Audit Scotland, Improving outcomes for young people through school education, March 2021[26]

Scotland measures its education outcomes through the National Performance Framework (NPF). Within this are nine education National Indicators and 15 sub measures. By 2025, progress that had been made during the preceding five years was mixed, at best. **See Table 4.3 in Appendix A**. In relation to attainment, we had improved in four but worsened in three sub-measures. It is of further interest that the sub-measures in which performance had worsened were all related to the attainment of learners at the point of leaving school. The lack of alignment between the Broad General Education phase and Senior Phase gives cause for concern.

There is a tendency to assume that the quantitative data on learner's progress collected by our national system is valid and reliable. Yet school leaders and other key stakeholders do not have full confidence in the reliability and validity of judgements of A Curriculum for Excellence (ACEL) levels. During one engagement Professor Paterson described ACEL data as deeply flawed. Further, he describes the political claims of rising attainment as "statistical fictions".[27] The lack of alignment nationally between ACEL data within the BGE and Senior Phase data, and inspection evidence of secondary schools supports these concerns.

Beyond attainment data, further questions around the commitment to support and report progress in developing the 'whole child' are prompted by the NPF. In four outcome fields pertaining to young people: confidence; resilience; engagement; and participation, no data was recorded.

[26] Improving outcomes for young people through school education | Audit Scotland
[27] Misleading Educational Statistics - Enlighten

While it could be argued that our direction of travel has been broadly positive, the pace of our journey has without doubt been too slow. Put simply, we are not meeting our own ambitions.

Scotland has committed to closing the poverty-related attainment gap. No-one in our system disputes the importance of this goal. Despite this, based on an analysis of data from the Insight tool there remains a significant gap in attainment (whether measured through the lens of all SCQF Qualifications or through National Qualifications) between FME and non-FME, or Quintile 1 and Quintile 5 learners.

Further detailed information is presented in **Appendix B**, Poverty Related Attainment Gap.

There is strong quantitative evidence of the need to accelerate our improvement and to raise our overall performance[28]. Despite the many strengths and achievements of Scottish education, the challenge to close the poverty-related attainment gap remains significant. Whilst there is recognition of the societal factors that affect learners such as child poverty and family support needs, we should at all times remember that the quality of school provision plays a crucial role in young people's educational success[29].

The measures by which Scotland self-evaluates performance at the various levels of our system require de-cluttering. While metrics are used to report to different audiences, the core of overlapping outcome measures do not fully capture what we say we value.

Alongside the 15 NPF sub-measures mentioned above, the National Improvement Framework (NIF) is the primary tool for evaluating the performance of the school system. It focuses on five key priorities: placing human rights at the centre of education; improvement in attainment (specifically literacy and numeracy); closing the poverty-related attainment gap; improvement in children's health and wellbeing; and improvement in employability skills and positive destinations for school leavers. There are 16 key measures for the NIF with 190 specific measures across the seven outcomes.[30]

Of the 16 measures there are 14 measures where multiple years of data are available; 5 measures show an improvement over time since 2019/20 and 9 show a decline or no consistent pattern of improvement. Of these 14 measures where multiple years of data are available, there has broadly been a narrowing of the gap in 6 of the measures, and a widening of the gap in 8 of the measures over time in the latest year of data. The most generous description of these trends is 'mixed'.

[28] How the world's most improved school systems keep getting better | McKinsey
[29] How the world's best-performing school systems come out on top | McKinsey
[30] National Improvement Framework Interactive Evidence Report

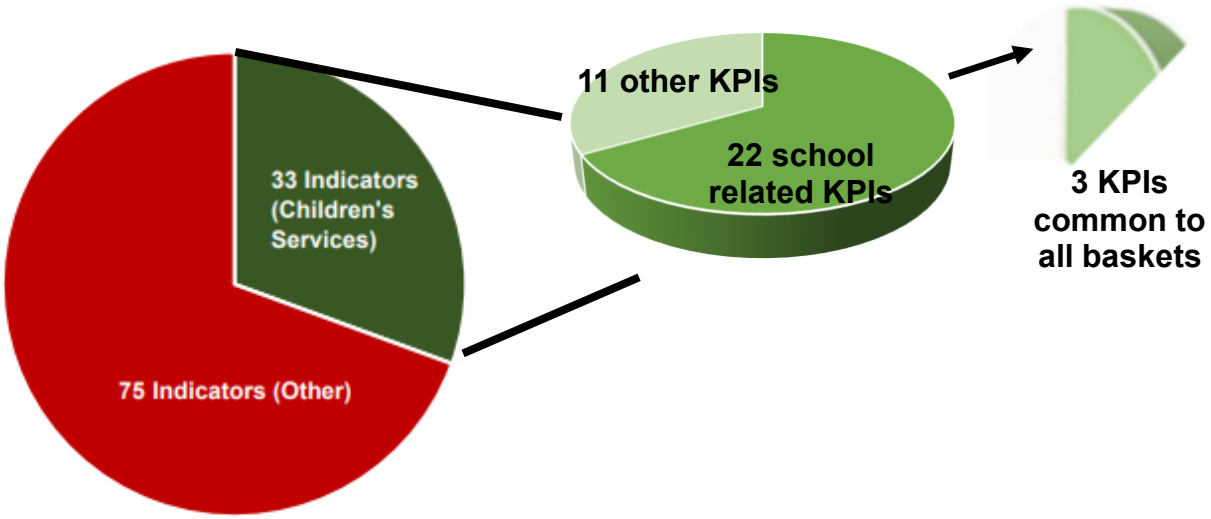
Other key metrics used to gauge education in Scotland are:

- How Good Is Our School? 4th Edition [31] (HGIOS4)
- How Good Is Our Education Authority? (HGIOEA) There are two frameworks, the second of which is under development.
    - i. Developed by Association of Directors of Education (ADES)[32]
    - ii. Being developed by HMIE
- The Local Government Benchmarking Framework[33] (LGBF)
- International standardised assessments such as the Programme for International Student Assessment (PISA)

Of note is the fact that from this range of metrics only three measures are common across all. Attainment data in terms of Achievement of Curriculum for Excellence Levels (ACEL) for literacy and numeracy, qualifications at identified Scottish Certification and Qualifications Framework (SCQF) levels, and positive destinations data are the only metrics that appear on all measurement frameworks.

The LGBF is utilised to evaluate the effectiveness of local authority support for schools. It does not adequately assess the quality of inputs and processes as it is dominated by outcome measures. This is a key point when it comes to considering how Scotland could and should improve. If we want to be the best at getting better we have to know how well the main components of our system are affecting and improving provision at school and classroom level. It is only by doing so that we can be confident that what we are doing is making the difference that we seek.

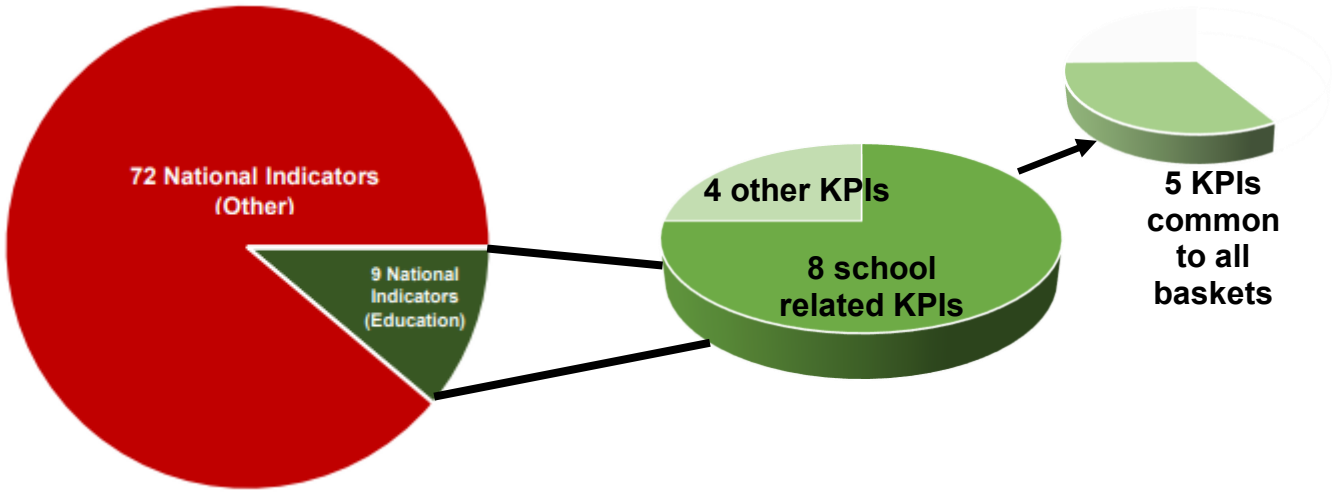
Figure 3[34]: Around a third of the indicators from the LGBF are dedicated to Children's Services. From these 33 performance indicators 22 are specifically related to school performance. Almost all of these indicators are outcome indicators i.e. there is no reference to inputs such as leadership or learning, teaching and assessment bar costs associated with education



[31] How good is our school? (4th edition)
[32] How-Good-Is-Our-Education-Authority-Framework_August-2024.pdf
[33] Local Government Benchmarking Framework | Improvement Service
[34] Metrics for success for Scottish Education

Measuring inputs (resources, staff, funding) and processes (curriculum, learning, teaching and assessment, personalised support) is critical because they reveal how and why outcomes have been achieved. Inputs and processes provide essential insights for improvement, accountability and replication.

Figure 4[35]: Nine indicators from the National Performance Framework are aligned to education. From these national indicators, there are 12 performance indicators with 8 specifically related to school performance. All of these indicators are outcome indicators i.e. they do not make reference to inputs such as leadership or learning, teaching and assessment.



For the purpose of external calibration, Scotland utilises Programme for International Student Assessment (PISA) measurements. We will shortly re-introduce Progress in International Reading Literacy Study (PIRLS) to assess reading at age 10 and Trends in International Mathematics and Science Study (TIMSS) at two points of learners' journeys.

As outlined in my introduction PISA scores show that educational performance in Scotland has declined over time. In the 2000s, overall scores in Scotland were relatively high and above the average across OECD countries. Since around 2012, there has been a significant decline in PISA scores. This trend of declining performance in Scotland relative to England is seen in both the maths and science domains of PISA scores, although performance has remained much more stable for reading.[36]

In their 2024 report on "Why Educational Data Matters"[37], the Commission on School Reform commends "Scotland's participation in the Programme for International Student Assessment – the PISA studies – which happen every three years in about half of the world's countries". The Commission, however, makes a strong case that

[35] Metrics for Success for Scottish Education
[36] PISA: Programme for International Student Assessment | OECD
[37] CSR-data-paper-2024.pdf

we do not go far enough in tracking learners' progress, and that a much fuller picture of progress and what contributes to that progress is within our grasp. The Commission further posits that "Because of all these serious gaps in evidence, there is no way of evaluating policies that are intended to improve schooling." Based on the views expressed during the course of compiling this report, it is hard to argue against this assertion. The system would do well to refer to the Commission on School Reform when designing future metrics of success.

"*The quality of statistical evidence on Scottish education is poor… The current statistical evidence on Scottish schools does not provide a basis for understanding what works and what does not, what can be improved and how, and what experiments are worth extending."* - Commission on School Reform, Why Educational Data Matters: Statistical Evidence for Improving Scotland's Schools, November 2024

Each of these metrics and baskets of measures utilised by Scotland's education system serves a different purpose. They cover individual and collective school standards and quality, local authority management, through to national performance and international comparisons. Utilising them concurrently could provide a multi-dimensional picture of what is happening at all levels. It is not apparent, however, how well these streams of data are currently integrated to provide that full multi-dimensional level of understanding that tells us how well the system is performing. Nor is it clear to what extent the data is then utilised to indicate potential improvement actions at each layer of provision.

It is fair to question whether our system currently follows the sequence of Learn-Do - Understand before cycling back to learning more, doing better and understanding more deeply in a continuous loop. Despite mountains of data, we are not letting ourselves reach the heights to which we aspire.

If the purpose of data is to understand and measure progress and indicate how to improve outcomes there is a risk that the current basket of metrics does not provide sufficient overlap at the centre. Elected members may emphasise one basket of measures, while local authority Directors of Education are focused on another, and Headteachers and practitioners yet another. There is a risk that what Scotland truly values is getting lost somewhere amongst the data and proxy measures that we use. One striking omission is that there is no data collected on the quality of learning, teaching and assessment across the country, despite this being one of the most important contributors to outcomes. When metrics do not capture causal links to the outcomes that are sought they obscure rather than illuminate, and they dissipate rather than focus energies.

Being immersed in data is not necessarily being informed by it. The more data there is, and the less core overlap exists the greater the likelihood that different parts of the system end up valuing different things. Some stakeholders may point to minor achievements which do not contribute to the overall end goal. At best that produces tensions; at worst it leads to distractions and misdirection of finite resources. Some data could be distracting the system instead of focusing its attention on the prize of providing what our children and young people really need from our schools.

A number of stakeholders who have participated in engagements for this report have argued strongly for a more relevant range of core metrics relating to education to be deployed, and for those measures to be used more intelligently than they are currently. Examples include ensuring that the wellbeing and confidence measures are given more prominence. Impassioned pleas have also been made to enable the tracking of progress made by individual learners over time, reflecting the importance of progress made by learners at all levels of academic capability. Further, they argue that Scotland should capture the proportion of learners who have progressed through ACEL levels in the course of one, three and five school years. This is not the same as recording the percentage who have achieved a certain level at any given time.

On the metrics that are used to gauge improvement, members of the Headteacher Panel observed that there is a lot of focus on attainment, rather than improvement, with very little account taken of each learner's journey. They also highlighted that some of our children make remarkable progress from very low starting points despite challenges, yet their progress is not measured. They concluded that we need more relevant data that allows the system to celebrate and build on ACEL *progress* just as much as raw attainment.

Scotland should now reflect on what it values most highly as outcomes from our education provision. From this, a basket of core indicators and metrics should be constructed that enables key stakeholders to gauge progress and evaluate their own contribution to the progress made.

These key stakeholders include the national agencies which have recently undergone significant reform and therefore have yet to fully demonstrate their impact on the system.

The Commission on School Reform has indicated that the Inspectorate has 'failed in all three aspects of its remit'. They argue that the Inspectorate has been more interested in ensuring compliance from schools in implementing Curriculum for Excellence (CfE) than in evaluating the quality of provision and the corollary outcomes.

"*HMIE should stand above trends and shibboleths, to concentrate on evidence-based research and actual outcomes."* – Commission for School Reform, 2024

The predecessor to Qualifications Scotland, the Scottish Qualifications Authority (SQA) faced intense, sustained criticism over its management of Scottish education, particularly regarding transparency, fairness, and trust. The 2021 OECD report described the qualifications system as a "barrier" to the Curriculum for Excellence. Many have described it as remote, overly bureaucratic, and poor at engaging with teachers and stakeholders.[38]

Education Scotland too has received significant criticism which revolves around a loss of confidence from teachers, parents, and pupils. Opposition parties and teacher unions have repeatedly stated that the agency is not fit for purpose,

[38] Findings - National Qualifications experience 2020: rapid review - gov.scot

specifically citing its failure to address ongoing issues with the Curriculum for Excellence.

It is therefore imperative given the on-going reform of national agencies, that they individually and collectively demonstrate their impact on improving outcomes and experiences for our children and young people. The governance of these national agencies and the role of advisory councils, that provide objective criticality, will be vital in overseeing their work and the impact of that work.

Recommendation I1
Review the core metrics of educational success to ensure that they capture what Scotland and Scottish education deem to be most important, based on our vision for our children and young people.
Align the metrics used to gauge **education provision and outcomes** at school, local authority and national levels to capture approaches that make the biggest impact on learner's outcomes.

- The subsequent Improvement Recommendation **I3** pertaining to the scope of HMIE inspections would be a major contributor to capturing this data.
- An annual independently verified evaluation of the national education bodies would further identify the value each adds and would inform next steps for the continuous improvement of our education system (See also Recommendation **I9**).

We are often reminded of Scotland's historical place in being a source of best practice in turning education aspirations into outcomes. Calibrating our education outcomes against international data will indicate how best to restore Scotland's place as a leader of education delivery, underpinned by our values and principles.

The re-introduction of TIMSS and PIRLS will provide Scotland with more rounded data that monitors learning at different stages of learners' schooling. Over time, it will be possible to utilise data collected over a number of years to evaluate the effects of system modifications designed to enhance school provision.

Recommendation I2
The re-introduction of TIMSS and PIRLS is to be commended.

National education outcomes should be calibrated utilising data from these metrics in conjunction with PISA, with progress in each tracked longitudinally.

- The outcomes should be utilised as a source of reliable evidence to evaluate the quality of provision at all levels of the Scottish education system.

Process Key Performance Indicators (KPIs)
It has been universally acknowledged that our education system is complex. In such a complex system those with influence need to be clear about what makes the biggest difference to outcomes, thus directing their focus on the processes and inputs that bring about those outcomes. Revision of the metrics described above would benefit from greater reference to these processes and inputs.

HM Inspectors evaluate school practice and provision using a quality improvement framework based on European Foundation for Quality Management. This framework

is organised under inputs (why), processes (how) and outcomes (what). It connects what a school does (inputs) with what it achieves (outcomes). HM Inspectors evaluate these inputs or the 'why' such as aspects of leadership and strategy, and processes or the 'how' such as learning, teaching and assessment and curriculum, that result in outcomes the school achieves or the 'what' such as attainment, progress or wellbeing.

The inspection framework and model are built on the premise that outcomes are achieved through appropriate inputs and processes.

The Performance Indicators in the LGBF are almost exclusively outcome indicators. These outcome indicators are important. They record a combination of the 'What' of local authorities work, together with the influence of external variables. What they do not do is capture the 'Why' and the 'How' of local authorities' work. Assumptions and correlations play a part, but the causal links cannot be clear unless both the Why and the How are integrated into the framework.

Recommendation I3
To integrate process Key Performance Indicators (KPIs) into the Local Government Benchmarking Framework, to facilitate meeting expectations around public accountability, mirroring the approach taken in HGIOS4 and reflecting the model adopted by the European Framework for Quality Management.
The main aims of this change would be to:

- Highlight the effective leadership and management and improvement practice within local authorities.
- Establish which elements of authority practice make the biggest difference to the quality of provision and contribute to positive outcomes across establishments under their governance.
- Enable the sharing of effective practice across establishments and authorities.

Raising standards
The Education (Scotland) Act 1980[39], enhanced by subsequent Acts in particular The Standards in Scotland's Schools etc. (2000 Act) [40], outline the responsibilities around the provision of school education.

Section 1 of the 1980 Act states that "it shall be the duty of every education authority to secure that there is made for their area adequate and efficient provision of school education and further education."

Section 3 of the 2000 Act outlines the responsibility for education at national and at local levels in relation to continuous improvement.

(1) The Scottish Ministers shall endeavour to secure improvement in the quality of school education which is provided for Scotland; and they shall exercise their powers in relation to such provision with a view to raising standards of education.

[39] Education (Scotland) Act 1980
[40] Standards in Scotland's Schools etc. Act 2000

(2) An education authority shall endeavour to secure improvement in the quality of school education which is provided in the schools managed by them; and they shall exercise their functions in relation to such provision with a view to raising standards of education.

Section 7 of the Standards in Scotland's Schools etc. Act 2000 requires authorities to review the performance of their schools "from time to time." If a review concludes that a school is "not performing satisfactorily," the authority has a statutory duty "to intervene and remedy the situation."

Most recently the Education (Scotland) Act 2025[41] brings a significant change to the role and responsibilities of the Chief Inspector, with the balance of legislative power to set the frequency and focus of inspections moving from Scottish Government Ministers to His Majesty's Chief Inspector. This change is designed to increase confidence in the independence of inspection and its role in identifying strengths and areas for improvement. While there will be no ministerial influence on the body's professional judgement, Scottish Ministers will retain oversight of the inspection of education provision and where necessary Ministers will still be able to request inspections to be carried out by the Chief Inspector.

It is anticipated that intelligence derived from the inspections will substantially assist schools and authorities with their continuous improvement aims and practices.

The 32 local government authorities were formed in the mid-1990s. They are expected to deliver a wide range of local services for residents and local businesses. With regard to school education provision, they have delegated responsibility for the oversight of all matters relating to the delivery of the 3-18 curriculum ranging from the provision of the teacher workforce to ensuring adequate physical space for learning activities to be delivered. Local authorities in partnership with Education Scotland have responsibility to facilitate self-evaluation and promote continuous improvement to enhance learning outcomes. In pursuance of this, local authorities are tasked with co-ordinating staff professional development and promoting collaborative learning among school leaders and practitioners, while engaging with HMIE and Qualifications Scotland to improve educational standards.

The full range of education functions is currently delivered by each of the 32 local authorities.

In many respects the rationale for this model has been strong. Scotland has a deep respect for the principles of local democracy, bolstered by a history of agreements between national and local government. One indicative example of this partnership came in the form of the 2007 Concordat.[42] Yet by 2015 such was the strength of opinion around potential change[43] that an in-depth review of the governance of schools was undertaken.

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[41] Education (Scotland) Act 2025

[42] Concordat between the Scottish Government and Local Government

[43] Education governance: next steps: empowering our teachers, parents and communities to deliver excellence and equity for our children

The recommendations that arose from this review were largely welcomed and led to the Education Reform Joint Agreement (2018)[44]. Work towards greater school empowerment gained traction albeit unevenly, only to be halted by the global pandemic.

The Joint Agreement between COSLA and Scottish Government outlines clearly the joint responsibilities to deliver an empowered school education system throughout Scotland. The view taken by the then Cabinet Secretary for Education and Skills was that legislation would not be necessary to bring about the reforms and improvements envisaged in the Agreement.

In the following year HMIE conducted a review of progress[45], within which the key questions were posed as:

- **Improvement:** How well do local authorities empower Headteachers and schools to lead improvement in order to close the poverty-related attainment gap through school improvement planning in collaboration with their school community?
- **Staffing:** How well do local authorities provide Headteachers with flexibility to make decisions about staffing and leadership structures in their schools?
- **Funding:** How well do local authorities empower Headteachers to decide how funding allocated to their schools for the delivery of school education is spent?

Inspectors found almost all local authorities committed to developing an empowered education system. When looking at staffing flexibility HMIE concluded that Headteachers had varying degrees of flexibility to make decisions, and that further improvement was needed. Around funding the inspectorate recommended that greater consistency was needed in the empowerment of Headteachers and schools.

Although some progress had been made in relation to commitments and intentions, there was understandably still much to do. By 2025/26 the view from Headteachers is that there is still some distance to go before the aspirations and undertakings of the Joint Agreement reach fruition. In some parts of the country school leaders report that good progress has been made, indicating that the potential for full implementation of the Agreement remains.

Responsibilities and challenges

Consistent with their pivotal role in driving and facilitating continuous improvement in schools, local authorities themselves were subject to a thematic review, published in March 2025[46]. A range of strengths and development areas were found by HM Inspectors. It was clear that in a number of areas and schools within them, schools were benefiting considerably from local authority oversight. However, despite efforts made by all involved the effects on school provision fell short of expectations. Ultimately the overall picture was summarised thus:

"In a minority of local authorities, strategic approaches are demonstrably improving attainment and standards in learning, teaching, and assessment in primary schools,

[44] Education Reform – Joint Agreement

[45] Thematic Inspection of Readiness for Empowerment

[46] Local authority approaches to supporting school improvement | National thematic inspections | Inspection reports | His Majesty's Inspectorate of Education in Scotland

but much less so in secondary schools. In most authorities, there is a need to revisit the principles of self-evaluation for improvement, so that this is well understood by school leaders and staff at all levels, particularly in secondary schools." – HMIE, Thematic Inspection: Local Authority Approaches to School Improvement, March 2025

In summary, local authorities were able to demonstrate that the actions they were undertaking were leading to improvements in school provision in only 14%-49% of primary schools in Scotland. The picture is less positive in secondary schools than in primary schools.

In 2024/25 HMIE inspected 38 secondary schools - 15 of them required a further inspection, representing 39% of the sample. This means that more than 1 in 3 secondary schools that were inspected were found to have at least one important weakness affecting their learners. Despite the intentions of local authorities their statutory responsibility to intervene is not carried out to the degree expected. Their capacity to do so is likely to be a major factor.

In the process of gathering evidence for this report, a wide range of stakeholders have been asked for their views regarding local authority approaches to school improvement. At no point did any contributor suggest a lack of effort or commitment on the part of local authority officers. On the contrary, practitioners commend their colleagues at 'the centre' and sympathise with the number of roles, responsibilities and competing priorities with which they have to contend.

However, the 2025 thematic HMIE review captured several key challenges within Scottish education. At its most fundamental level improvement at school level is delivered by the professionals within each school. There is an implicit expectation of high-quality leadership supporting the practitioners who teach our young people. In turn the strategies that underpin effective school leadership are expected to be provided by our local authorities. Yet in this wide-ranging and detailed inspectorate analysis of the realities around Scotland's 32 local authorities, the adequate provision of that expert oversight and advice is found to exist only in pockets. Only in a minority of local authorities is there palpable evidence of strategies that drive up standards and outcomes. Where they were identified, those strategies were much less evident in our secondary schools.

"*There is notable variability in the consistency and quality of support provided to schools, both within and across local authorities. The effectiveness of self-evaluation processes requires strengthening, to maximise the progress of children and young people. Strengthening leadership development at all levels is essential for building capacity for continuous improvement.*" – HMIE, Thematic Inspection: Local Authority Approaches to School Improvement, March 2025

It is beyond the scope of this report to investigate all of the contributory reasons for this variability. However, as stated there is no lack of commitment to young people, and no shortage of hard work that should contribute to improving quality in classrooms throughout Scotland.

It is necessary to highlight the additional challenges posed by rurality and remoteness, which are factors that must not be overlooked in the design of a revised system.

"A key challenge in supporting and driving school improvement is the recruitment and retention of high-quality school leaders, particularly Headteachers with the appropriate skills, experience, and capacity to lead improvement in increasingly complex contexts. Difficulties in attracting suitable applicants can result in inconsistency of leadership across schools, placing additional demands on central teams to provide intensive support and develop leadership capability over time. Geography presents a significant and ongoing challenge, particularly within large, rural authorities. There are no simple solutions, but greater system-level awareness of how these contextual barriers impact individual schools and local authorities is essential." – Aberdeenshire Council response, Call For Views, February 2026

Although in their responses to the Call for Views some authorities highlighted the challenge in attracting highly able leaders and managers, those in place are determined to do all in their power to drive improvement. And yet.

Accountability
Nationally co-ordinated scrutiny of quality in our schools is designed to provide assurance to stakeholders, stimulate improvement and inform national policy. Inspection reports evaluate multiple dimensions of provision in individual schools and are synthesised to describe the overall quality of school education across the nation. At times thematic reviews are conducted to provide a deeper dive into specific aspects of school provision and standards. An anomaly that currently exists is that when a school is inspected, there is little or no reference to the quality of external leadership and management that oversees that school. This is anomalous because as evidenced above various Education Acts including Standards in Scotland's Schools etc 2000, specify that the delegated responsibility for driving high standards in our state schools falls not on a national body but on education departments in local authorities.

In their response to the Call for Views (February, 2026), the General Teaching Council for Scotland (GTC Scotland) made this strong recommendation:

"Governance needs clear lines of accountability: Improved clarity of organisational roles and responsibilities remains a critical priority. This is essential to better ensuring accountability, high-quality education, and safeguarding. There needs to be effective oversight to improve public confidence in our education system and establish clear lines of accountability. The focus of inspection should be on education service providers rather than individual schools. Inspection must include activities that evaluate how well standards are embedded and ensure that the statutory obligations of education service providers are fulfilled. This will contribute more effectively to whole system improvement and effective system regulation."

Apart from the simple operational connection between improvement practices, funding and overall resourcing when considering impact on outcomes, clarifying lines of accountability directly linked to roles and responsibilities would enable Scotland to

plan and deliver transformational change in the way described by Donaldson and Chapman.[47]

"*Issues of practice and delivery are vital but should flow from clarity of purpose and be seen as the professional responsibility of those directly involved in delivery.*

A commitment to subsidiarity means placing those with the most relevant and up-to-date insight and experience at the heart of decision making. The key is to be clear about what decisions are best taken where and by whom, without the need for permission seeking from tiers of local and national government." – Christopher Chapman and Graham Donaldson, Where next for Scottish Education, March 2024

A reminder: local authorities are required to facilitate self-evaluation and support continuous improvement to enhance learning outcomes. They have delegated responsibility to coordinate professional development, promote collaborative learning among school leaders and staff, and engage with national education bodies to maintain and improve educational quality throughout the system. We therefore have a scrutiny system in which schools are routinely evaluated in detail, yet the quality of support and challenge provided to them by those with the statutory responsibility to do so is not. The closest to routine evaluation and reporting of the quality of local authority provision comes in the form of the synthesis of individual school inspections over a period of time: a proxy measure at best.

Section 9 of the Standards in Scotland's Schools etc. Act 2000 charges HM Inspectorate of Education on behalf of the Scottish Ministers, to provide an external evaluation of the effectiveness of the local authority in its quality assurance of educational provision within the Council and of its support to schools in improving the quality of Education. It is of note that 'Inspections of Education Functions (INEA)' which was the model for inspecting local authority education departments ceased over 10 years ago. Given these assumptions and the lack of implementation thereof, there is at present a major blind-spot in how well we evaluate a key component of our education system.

In relation to agreed aims around school empowerment our system fails to assess progress towards specific milestones. Despite the potentially transformational actions agreed within the Joint Agreement (2018) there is no regular evaluation of the degree to which empowerment and subsidiarity is embedded in the practice and culture of local authorities. Perhaps the inspectorate will consider this when designing the next model of school inspection. In any case it is my view that the crucial influence of local authorities must be included routinely during school inspections.

Again from Professors Donaldson and Chapman: "*An independent, reformed inspectorate should not only make judgements about quality and performance at institutional and local authority levels, important though these are, but should also be an authoritative source of evidence and insight based on first-hand engagement that can provide an overview of the quality of education across the system*." – Where next for Scottish Education, March 2024

[47] Where next for Scottish Education: Leading from the classroom March 2024

Recommendation I4
The scope of school inspections should be broadened to include a discrete statement that evaluates the quality of support and challenge to raise standards provided by the local authority.

- This would capture the strong causal link between the quality of provision in schools and the influence of the local authority with statutory delegated responsibility for assuring quality in those schools.
- This should encourage closer partnerships between schools and their local authorities, given the joint responsibility and accountability of both partners for optimising learners' progress and outcomes.
- The revised framework for quality improvement practice should be underpinned at all times by the principles of empowerment and subsidiarity, reflecting the recognised benefits for all stakeholders, particularly children and young people.

Capacity for improvement
When asked to comment on the HMIE Thematic Review 2025, and comment on potential improvements, experienced school leaders offered the following insights:

"Local authority officers whose expertise lies in school improvement seem to spend more of their time dealing with FOIs and complaints from the public. Could FOIs be picked up by other officials? Many complaints are about issues such as toilet provision and litter in the neighbourhood streets." – Member of the Advisory Group.

Local authorities are obligated to respond to FOIs and complaints from citizens. Authorities should continue to review the deployment of their full resources to free up time for central authority officers with an expertise in education, to more fully support school improvement. This might result in central staff, outwith education, dealing more fully with operational tasks such as complaints and FOIs.

"Even when a Headteacher is experienced and has a track record of success, they can be hampered by a lack of trust shown to them by their employer. Subsidiarity is something that my LA is only now starting to consider seriously." – Member of the Headteacher Panel

In its response to the Call for Views, COSLA posited that Devolved School Management has been implemented and is supporting school improvement.

"*The DSM, as outlined above, devolves decision-making powers and budgetary responsibilities to Headteachers, allowing decisions to be made at the closest point to delivery. This is intrinsically linked to the school improvement process and enables schools to plan effectively for improvement and raise educational attainment."* – COSLA response, Call for Views February 2026

Although empowerment over spending flexibility including staffing decisions has been demonstrated in some areas, implementation has not been universal. There is a significant gap between the perception of local authority leaders and the lived reality of school leaders on this point. At time of writing eight years have passed since the Governance Review and the Joint Agreement signed by Scottish Government and COSLA which promised that this would be actioned.

Several school leaders highlighted the difficulty faced by local authority officials who are expected to transfer expertise from one school sector to another. Despite working conscientiously, officials are often expected to manage school leaders without adequate training or experience. This can compromise the rigour and robustness of local authority quality assurance reviews. On this:

"I know that a school down the road from me is struggling. But they cannot really ask for advice from our LA managers. As committed as they are, they have sparse experience of leading a school in the same sector. I think the school leader benefits from collaboration with Heads in similar schools, but the opportunities for that are limited." – Member of the Headteacher Panel

In another case, a very successful school leader has sought more challenge and an opportunity to contribute their skillset to their local authority central team, but were told they are "*too expensive*" to work at the centre. This is a particular conundrum for secondary Headteachers seeking to join central teams. In contrast there are examples of practice within some local authorities where Headteachers are part of quality assurance visits and contribute to designing approaches. This is particularly evident where Headteachers are also Associate Assessors with the Inspectorate. They temporarily join inspection teams and benefit from working with HM Inspectors in developing their skills of analysis, evaluation and reaching judgements based on national standards and expectations.

Gaps too exist in the capacity of local authority quality improvement teams to provide support and challenge on subject-specific and stage-specific issues, outwith generic approaches. This, despite fundamental expectations stated within the Education Governance[48] document: "it is important that there are sufficient numbers of staff with educational expertise and with a dedicated focus on improving educational outcomes within regional teams." Further, regional improvement teams should include curriculum area specialist support and hands-on improvement support when required. Given the tight budgetary restrictions on local authorities as they are currently defined it could be argued that these gaps in provision are inevitable.

In my engagement with Les Walton, CBE[49], he highlighted the importance of quality advice being given to schools, and for that advice to come from appropriately trained and accredited advisors. Although too late to integrate fully into this report Les' strongly evidenced view is that empowering school leaders to lead system-level improvement in fact empowers their local authority every bit as much as it empowers the schools and their leaders. This three-way empowerment is within our reach, if not yet within our grasp.

There are examples around Scotland that demonstrate vision and deep strategic thinking of local authority leadership. These, according to Headteachers, tend to rely on excellent leaders within their local authorities. Notably, in these examples the right person is in the right leadership position. Although appreciative when this is in place, Headteachers observe that the provision necessary for schools to improve should

[48] Education Governance: Next Steps: Empowering Our Teachers, Parents and Communities to Deliver Excellence and Equity for Our Children

[49] Les Walton CBE - Association of Education Advisers

not depend on exceptional individuals. That provision should, instead, be embedded in the system structures and culture within each and every local authority. Whatever Scotland's education system does next, it must bear in mind the need to embed leadership and management capacity at the 'middle' to drive improvement at school level. **If we rely on exceptional individuals to make it happen, by definition that leads to the majority not improving.**

Recommendation I5
Whole school quality improvement should be led by appropriately experienced and trained school leaders with a proven track record of success, including at Headteacher level, co-ordinated by local authority senior leaders. Associate Assessors (HMIE) should play a key role in these activities.

- Quality Improvement Teams should consist of representative proportions of practitioners at the level of school leader from all sectors. The proportions of practitioners should reflect the number of learners in each sector.
- Subject and stage advisors should form part of the quality improvement teams, enabling peer to peer sharing of effective practice.
- Professional development for subject and stage advisors should be ongoing, particularly in leadership of change and pedagogy. The Centre for Teaching Excellence and Education Scotland would jointly lead this provision.
- Learning derived from school improvement exercises should be utilised as an authoritative source of evidence for system-wide improvement practice.
- Inter-school verified self-evaluation (VSE) activity on an ongoing basis would be a universal expectation. The model of HMIE Associate Assessor training and deployment currently in place offers a proven model of professional development which should be utilised to support local authority VSEs.

Collaborative networks
Headteachers have stated that they appreciate and now largely rely on professional networks with fellow school leaders. Evidence from the March 2025 HMIE Thematic Review indicates that professional collaboration is most effective when it is based on evidence - both quantitative and qualitative - and characterised by robust open dialogue. An accountability framework based on well-evidenced research and shaped by challenge questions would further enable the sharing of effective practice and testing of innovative approaches.

When asked from where they get their best ideas for improvement and where they find solutions to challenges, the response from school leaders is clear: each other.

Collaborative networks of school leaders beyond local authority boundaries exist, with the broad intention of sharing effective leadership, management and improvement approaches. One successful example of a self-generated network is Building On Collaborations, Supporting Headteachers (BOCSH), which invites school leaders with a successful track record to participate. It must be highlighted that only a small minority of school leaders participate in such inter-council partnerships. As a consequence, the delivery of improvement strategies arising from wider collaborative networks at school level is limited. We seem here to be missing an open goal.

With particular reference to the considered recommendation from the International Council of Education Advisors (ICEA) to build… "relationships across curricula, organisational, geographical and professional boundaries that move knowledge, expertise and ideas around the system." It could be argued that at present the most effective leaders are helping each other to be even more effective[50]. But what of those who are aspiring to move from good to great? Do our 32 education authorities have the capacity to provide the operational and strategic support to help schools make significant strides? Is our current structure helping Scotland's schools to be the best at getting better? At this point, neither the inspectorate nor our school leaders would be confident about saying yes.

There are examples of partnerships designed to share effective practice operating at the level of local authorities. Local authority Quads with similar socio-economic characteristics have been formed and are in the process of implementing an improvement framework to optimise the potential of their collaboration. In existence also are partnerships that have arisen from the Regional Improvement Collaboratives (RICS). The senior leaders in the former Tayside RIC, the Northern Alliance and the West Partnership are proud of the progress they have made. Despite losing the additional funding to support the RICS they recognise the benefits of continuing to work together.

During my engagement with the West Partnership its leaders and practitioners at all levels shared examples of the benefits of working across local authority boundaries. Through skilful co-ordination the Partnership has facilitated knowledge and practice sharing. Particularly pertinent is the way in which they have taken the opportunity to harness economies of scale in quality improvement and the provision of professional development at every level. Aspiring leaders speak of real growth in their understanding, of the tangible benefits that their improved practice has had on the teams who report to them, and ultimately on the learners within their establishment. Classroom practitioners have taken advantage of the 'Improving our Classroom' seminars and learning opportunities to re-invigorate their learning, teaching and assessment. This is one example of the way in which collaborative networks can take advantage of sharing both resources and areas of expertise to bring benefits to their children and young people.

Governance and improvement are inextricably linked. For the purposes of school improvement almost every voice in the system recognises that teachers learn best from other teachers, and school leaders learn best from other school leaders. The governance system in place should therefore facilitate purposeful collaboration amongst practitioners. This will be more fully developed within the governance section.

Dr Pauline Stephen of GTCS recently summarised the potential benefits with a typically pithy remark: *"Networked autonomy is the way forward: schools should be empowered to make decisions, share ideas, and find solutions from each other."*

[50] Supporting documents - International Council of Education Advisers: third report 2021-2023 - gov.scot

Recommendation I6
Formal collaborative networks of school leaders and practitioners should be co-created and adequately resourced directly by the local authority, with this being taken into account in the grant funding formula utilised by national government.

- A balance should be struck between bringing together schools from similar contexts and schools from contrasting contexts.
- Partnerships should be cross-council where possible in order to spread effective practice on a larger scale.
- School leaders should seek to strengthen their school cluster partnerships, establishing a 3-18 approach in particular to learning, teaching and assessment, and curriculum design and delivery.
- Schools leaders will choose to form networks where they identify potential benefits, promoting positive system-wide relationships. Collaborative networks created and adopted by school leaders themselves should be encouraged and supported.

Accountability for progress and outcomes will lie with the participants. Collaborative networks should utilise quality improvement frameworks that integrate open dialogue, challenge questions, and the testing of innovations.

Financial controls
Linked to the subsequent section on finance – but distinct from funding amounts or DSM schemes – is the crucial need for both budget certainty and effective and transparent financial controls to be in place. Stakeholders report wide variation in this regard. In some parts of Scotland school leaders are routinely allocated their whole-year budget only to be told after the annual school census in November that they must not spend any more of that annual budget despite there being five months left of the financial year. In effect this increases instability and reduces the actual budget disbursement to schools. In some examples, underspend compared with annual budget is reclaimed by the authority and re-purposed for other services. Elsewhere, a small but important minority of school leaders have been left in the dark about the budget allocated to their school until the tenth or eleventh month of the financial year, making it impossible for the Headteachers to respond to local needs. At its most basic level, the learners in those schools do not have the learning resources that they deserve.

Local communities rightly assume that children and young people benefit from funding allocations at levels declared by national and local government leaders. The upshot of poor financial controls means that some school leaders cannot spend that vital funding on children and young people.

In one particularly concerning example of poor financial controls, that was highlighted to me as I undertook this report, significant amounts of money are moved around school budgets by the local authority without notification to the Headteacher or Business Manager. Worryingly no-one can make the numbers add up at the end of the financial year. This is unacceptable practice.

Not all local authorities are able to provide the necessary tools for schools to monitor and optimise their budgets. Some need assistance to provide their schools with this.

Local authorities who face these challenges should be supported to overcome them by those with successful systems in place.

Further to this, when school leaders are unclear about how much funding they have to support their learners, they will almost always spend less than the children need and deserve. Expecting schools to manage their budgets with poor financial controls is not acceptable: falling short in supporting children is even worse.

Recommendation I7
Improvements should be made to the transparency, stability and quantum of resourcing to schools, to enable improvement at pace.

- The quality of the Devolved School Management (DSM) model in place should be evaluated in every school inspection, including both quantum of funding and the empowerment of school leaders to disburse in accordance with local needs within the national framework.
- The quality of accounting tools and support provided for financial management of school budgets should be evaluated at every school inspection. The transparency of budgets and schools' ability to track revenue and outturn should be prioritised.

Pedagogy
Continuous improvement of pedagogy is arguably the most influential component of our education system in improving outcomes. Learners depend on great teachers to both inform and inspire. Effective teachers possess a combination of many attributes, and fundamental amongst these is expertise in the craft of teaching itself.

All national education agencies have a part to play in providing well-evidenced resources and guidance. Education Scotland and the newly independent inspectorate could co-ordinate their approaches to promoting effective pedagogy, given their opportunities to gather intelligence from sources throughout the system. As well as offering in-person or synchronous online programmes providing real time interaction, each could build a bank of advice based on empirical evidence of what works. Such a resource, reinforcing the crucial place of learning, teaching and assessment, would be invaluable for Scotland's teachers.

Local authorities can and do play a key role in promoting effective classroom practice. Programmes of learning visits, involving both central and visiting school-based staff, can be a very effective and efficient way to share effective practice.

Within schools, peer to peer classroom visits which focus on strengths and provide colleagues with a platform to learn from each other, can be the single most productive form of professional development. The value of observing colleagues effectively teaching the same learners as they themselves teach, followed up with professional discussion, cannot be overestimated.

The advent of the CfTE brings further hope. One draft recommendation from the ICEA (2025)[51] is that government ensures that the CfTE does what it sets out to do, rather than theorise and talk about what needs to be done. This is good pragmatic advice from an eminent group of academics who are very familiar with this risk! If the

[51] International Council of Education Advisers minutes: October 2025 - gov.scot

Centre develops a programme of professional learning complemented by a 'boots on the ground' approach to spreading effective practice it will be a boon to Scotland's teachers. Further, if the expertise in the CfTE is utilised to develop a team of 'lead practitioners' who cover age, stage and subject areas, Scotland's schools will benefit immensely. And when this happens the real winners will be our children and young people.

Recommendation I8
Optimise the interface between the CfTE, national agencies, individual schools and school groups, and local authority improvement teams. This would include but not be limited to:

- The provision of evidence-based professional development programmes, both in-situ in schools and off-site, in person as well as online, from exploratory levels to mastery of skills.
- The curation of evidence-based online resources relating to pedagogy, including stage-specific and subject-specific learning, teaching and assessment.
- Provision of advice on effective learning, teaching and assessment for elected members on Education Executive Boards (EEB) to further strengthen their understanding. (See Governance Recommendation G2)

Coherence across the national bodies
All of Scotland's national education public bodies are undergoing significant change. It could be argued that Scotland has too many main players at national level and there should only be one. However, it should be remembered that although another of our public service bodies, NHS Scotland, has only 14 geographical bodies it also has eight cross-cutting bodies that oversee key elements of health provision[52]. By comparison, having four national bodies overseeing school education policy and practice seems parsimonious.

Key roles for Scottish Government in relation to school education include providing the funding, setting the legislative framework and overseeing policy direction for school education in Scotland. Actual delivery of policy is the responsibility of local authorities, supported by national bodies. Further, the relationship between the government's Learning and Education Reform Directorates and the national bodies is worthy of exploration to ensure that they collectively deliver improved outcomes for children and young people. Within the responses to the Call for Views and during engagements with senior local authority representatives there is general consensus that an overloaded policy landscape with frequent changes, overlapping expectations and inconsistencies in policy direction inhibits improvement. Many felt that the Learning Directorate should ensure a more coherent, evidence-led national policy environment with fewer, better sequenced priorities to reduce duplication and improve alignment. They have been critical of what they see as the bureaucratic nature of the Directorate, and of silo working within it.

The clarion call from school leaders and to an extent Directors of Education in relation to the national education bodies is this: **define your roles, responsibilities and accountabilities and make sure these align**. This would not only ensure efficient use of resource within each body, it would also prevent the reported

[52]. Organisations – Scotland's Health on the Web

overload of policies that can lead to confusion despite being intended to provide support. Even the best of policies will fail if they are not complementary to other policies intended to be delivered by the same people.

"It is essential that each part of the school improvement support system works together, avoiding overlaps or duplication by assigning clear roles and responsibilities and good co-ordination…. All partners in the system need to exercise their full responsibilities and authority for any system to be able to improve in a sustained way." – ADES response, Call for Views, February 2026

Recommendations from the ICEA and representatives from within Scotland alike advocate that our national education bodies should be co-ordinated by one executive director (or similar). Their central aim would be to ensure that there is clarity in the role, reach and responsibility of each body, leading to coherence in their combined influence. In turn this should facilitate system-wide improvement that takes account of capacity. A Chair of Scottish national education, overseeing national guidance to schools and authorities, removing unnecessary confusion, co-ordinating the conditions for improvement at pace and at scale. This role being politically impartial (although politically aware) would go some way towards ensuring that education ceases to be the political football and the object of critical media reporting (not all of which is balanced) that many school practitioners observe.

Recommendation I9
In addition to the observations and corollary recommendation in the later section on Governance:
Create the role of Executive Director, overseeing and co-ordinating the umbrella group of national education bodies. This role would be focused solely on the educational offer to our children and young people and would protect the political neutrality of Scottish school education.

- To ensure coherence in the messaging to and expectations of schools
- To identify synergies, optimising resources in each body
- To take careful account of a reference group reporting to the Executive Director which includes voices of learners, practitioners and school leaders, enhancing the range of perspectives informing key decisions.

Improvement recommendations

Continuous improvement at school level is the holy grail. At classroom, year group, subject and whole school levels teachers and school leaders pore over assessment outputs. In-depth analyses are conducted, followed up with lengthy professional discussions. At local authority level similar exercises are conducted, often in preparation for dialogue with elected members and external scrutiny. Yet, despite these steps there are blind spots in our system. When it comes to the question of who or what has responsibility for driving improvement almost all of the attention falls on individual schools and their leaders. This should change.

Recommendation I1

Review the core metrics of educational success to ensure that they capture what Scotland and Scottish education deem to be most important, based on our vision for our children and young people.

Align the metrics used to gauge **education provision and outcomes** at school, local authority and national levels to capture approaches that make the biggest impact on learner's outcomes.

- The subsequent Improvement Recommendation **I3** pertaining to the scope of HMIE inspections would be a major contributor to capturing this data.
- An annual independently verified evaluation of the national education bodies would further identify the value each adds and would inform next steps for the continuous improvement of our education system (See also Recommendation **I9**).

Recommendation I2

The re-introduction of TIMSS and PIRLS is to be commended.

National education outcomes should be calibrated utilising data from these metrics in conjunction with PISA, with progress in each tracked longitudinally.

- The outcomes should be utilised as a source of reliable evidence to evaluate the quality of provision at all levels of the Scottish education system.

Recommendation I3

To integrate process Key Performance Indicators (KPIs) into the Local Government Benchmarking Framework, to facilitate meeting expectations around public accountability, mirroring the approach taken in HGIOS4 and reflecting the model adopted by the European Framework for Quality Management.

The main aims of this change would be to:

- Highlight the effective leadership and management and improvement practice within local authorities.
- Establish which elements of authority practice make the biggest difference to the quality of provision and contribute to positive outcomes across establishments under their governance.
- Enable the sharing of effective practice across establishments and authorities.

Recommendation I4
The scope of school inspections should be broadened to include a discrete statement that evaluates the quality of support and challenge to raise standards provided by the local authority.

- This would capture the strong causal link between the quality of provision in schools and the influence of the local authority with statutory delegated responsibility for assuring quality in those schools.
- This should encourage closer partnerships between schools and their local authorities, given the joint responsibility and accountability of both partners for optimising learners' progress and outcomes.
- The revised framework for quality improvement practice should be underpinned at all times by the principles of empowerment and subsidiarity, reflecting the recognised benefits for all stakeholders, particularly children and young people.

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Whole school quality improvement should be led by appropriately experienced and trained school leaders with a proven track record of success, including at Headteacher level, co-ordinated by local authority senior leaders. Associate Assessors (HMIE) should play a key role in these activities.

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- Professional development for subject and stage advisors should be ongoing, particularly in leadership of change and pedagogy. The Centre for Teaching Excellence and Education Scotland would jointly lead this provision.
- Learning derived from school improvement exercises should be utilised as an authoritative source of evidence for system-wide improvement practice.
- Inter-school verified self-evaluation (VSE) activity on an ongoing basis would be a universal expectation. The model of HMIE Associate Assessor training and deployment currently in place offers a proven model of professional development which should be utilised to support local authority VSEs.

Recommendation I6
Formal collaborative networks of school leaders and practitioners should be co-created and adequately resourced directly by the local authority, with this being taken into account in the grant funding formula utilised by national government.

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Recommendation I8
Optimise the interface between the CfTE, national agencies, individual schools and school groups, and local authority improvement teams. This would include but not be limited to:

- The provision of evidence-based professional development programmes, both in-situ in schools and off-site, in person as well as online, from exploratory levels to mastery of skills.
- The curation of evidence-based online resources relating to pedagogy, including stage-specific and subject-specific learning, teaching and assessment
- Provision of advice on effective learning, teaching and assessment for elected members on Education Executive Boards (EEB) to further strengthen their understanding. (See Governance Recommendation G2)

Recommendation I9
In addition to the observations and corollary recommendation in the later section on Governance:
Create the role of Executive Director, overseeing and co-ordinating the umbrella group of national education bodies. This role would be focused solely on the educational offer to our children and young people and would protect the political neutrality of Scottish school education.

- To ensure coherence in the messaging to and expectations of schools
- To identify synergies, optimising resources in each body
- To take careful account of a reference group reporting to the Executive Director which includes voices of learners, practitioners and school leaders, enhancing the range of perspectives informing key decisions.

6. Funding

Following the money
Overall total direct funding from Scottish Government to local authorities across Scotland in 2025/26 is projected to be approximately £15.2 billion. (This block grant is itself divided between General Revenue Grant, Specific Revenue Grant and Non-Domestic Rates.)

Within this financial settlement, Education Services consistently represents the highest Net Revenue Expenditure for local authorities, with planned spending of just under £8bn in 2024-25, and a budget estimate for 2025-26 of a little more than £8bn. Education Services accounts for nearly half of general fund net revenue expenditure in all years since 2021-22[53].

Net Revenue Expenditure **on Education Services**, as reported by local authorities 2024/25

- Between £48.9m and £821.1m across the 32 local authorities
- Between 46% and 60% of the general fund net revenue expenditure, with the mean being 50%
- Spend per primary sector pupil between £6,686 and £13,100, with the mean being £7,412
- Spend per secondary sector pupil between £8,070 and £14,806, with the mean being £9,033

Notably, between 2013/14 and 2024/2 only social work and education have seen an increase in real terms net revenue expenditure. Official Scottish Government statistics indicate that education has benefited from a reported 24% increase over that time.

"*Funding approaches need to uphold policy intentions:* *Bold ambitions for the future of education need dedicated additional funding and to be carefully planned with reference to all the relevant component parts, including teacher education and expertise. Evaluation of impact must also be built in from the beginning." – GTC Scotland response, Call for views, February 2026*

As well as emphasising the need to co-ordinate policy and implementation across all parts of our system, our General Teaching Council is explicitly stating that investment must match our educational ambitions. Further, in order to assure stakeholders of the benefits of that investment there needs to be a mechanism for assessing value for the public purse. It follows that both process and outcome performance indicators have to be in place to enable that assessment to be carried out.

"*Sustained high-quality education constitutes a long-term investment in the knowledge, skills and competencies of people, leading to higher productivity, earnings and quality of life for individuals. At the macro level, a well-educated workforce is a key contributor to greater aggregate productivity, innovation and long-term economic growth.*

[53] LFR 01 2024-25 and POBE 2025.

High-quality education pays off for individuals, communities and societies beyond economic outcomes. Better-educated individuals live longer and healthier lives. Education can also help societies to adapt creatively to change and to make the most of new opportunities, such as the digital transformation." – OECD, Value for money in schools education, November 2022 [54]

The OECD, representing the 38 member countries, highlights that investment in education brings a range of direct and indirect benefits to individuals and to the societies in which they live and work.

95% of social media is nonsense. Even Abraham Lincoln says so.
Our children and young people face a barrage of misinformation and disinformation, primarily through social media. Autocratic systems supported by populist politics have gained traction in several parts of the globe. In one case a political leader has declared that he 'loves the poorly educated.' If investing in education leads to more engaged and better informed citizens it is worth every penny, and more. Schools and teachers within them are a valuable source of balanced views, and they encourage the development of critical thinking skills, vital to counteract click-bait headlines and fallacious claims. Investment in our schools and teachers stems the flow of damaging social influence.

If it is so economically and socially advantageous to invest in school education, why don't those who hold the purse strings loosen them? The answer is not straightforward. Those who make decisions on education spend are also subject to intense political and moral pressures relating to other societal needs in their hinterland. National and local governments cannot ignore the immediate demands that stem from health, social care, and housing, amongst others. Funds are disbursed to respond to the present and the past, as well as the future.

Further, our democratic system means it is not easy to guarantee long-term cross-party consensus beyond one parliamentary term- despite the universal acknowledgement that significant changes to education provision can take longer than 5 years to come to fruition. These hurdles though substantial are not insurmountable, provided that aims are clearly defined and agreed through a participative process, supported by an implementation strategy that is ambitious but realistic.

Education budgets and school funding
School leaders report that their schools are being allocated progressively less monies per annum. From their perspective the logical conclusion is that the funding allocated to their local authorities must also be diminishing. Of course, school leaders are aware that several factors affect the level of funding that reaches their school but are equally aware of the high expectations placed on their and their colleagues' shoulders.

Recently, school leaders were informed of very welcome additional funds being allocated by national government to enhance teacher numbers. Not all of this funding was spent on enhancing teacher numbers. Similarly, grant funding commitments

[54] Value for Money in School Education | OECD

were made shortly before the pandemic to provide an in-school counselling service in every school. Not all of this funding reached schools to provide counselling. In hindsight, this would have brought crucial support to the children and young people affected by what ensued shortly after. Unfortunately, additional funding announced by national government often does not materialise at school level.

When our parental and wider communities become aware of additional specific grant funding to their schools, they expect to see the fruits of this in their local school. If it does not materialise, parents – as they have every right to do – ask questions. This applies equally to the increased block grants that are being allocated to local authorities. Parents ask why it is that in real terms less money is reaching their child's school when national announcements indicate the opposite. Meanwhile the gap between need and resourcing continues to grow in the backdrop of curriculum change and an increase in the population of learners with recognised additional needs.

The effects of the block grant methodology agreed in the 2007 Concordat between Scottish Government and COSLA is a topic of discussion amongst school leaders and their representatives. The widespread perception amongst the latter is that not all of the funding allocated to local authorities that they assign to education services reaches schools. This is inevitable to a degree, as education departments have their own costs to cover, particularly for staffing at officer, manager and senior manager levels. Education (and variation) departments also have to "pay" their local councils to provide corporate support services such as HR and payroll, finance and legal advice. While this is reasonable, many leaders within the education system – in schools and outwith - do question the appropriateness of paying for these functions 32 times over.

The experiences of school leaders regarding quantum of funding in recent years contrasts with data supplied by COSLA, previously referenced, which indicates that local authorities spend on education exceeds the allocations they receive from Scottish Government. It is logically possible for both perspectives to be right, or indeed wrong. The key point is that the current funding arrangements for education provision are not conducive to transparency, trust and financial confidence amongst key stakeholders.

Defining education funding

There are significant financial pressures on local councils as they face a projected cumulative budget gap of £647 million over the next two years. At individual council level, budget gaps ranged from £70.3 million in the City of Edinburgh Council to £4.4 million in Eilean Siar, representing five per cent and three per cent of their respective total revenue budgets. Councils anticipate that funding pressures will continue[55].

Tensions exist beyond the need for savings. The debate between COSLA and the Scottish Government over ring-fencing centres on the balance between national policy priorities and local autonomy, with 2026 budget discussions indicating that roughly 7% of revenue allocation to local authorities is either ring-fenced or tied to specific national policies. COSLA argues that high levels of ring-fencing and national

[55] Local government budgets 2025/26 | Audit Scotland

initiatives restrict local authorities' flexibility to make local decisions, making it difficult to manage rising costs and demands on services. It argues that the cumulative effect of ring-fencing and real-terms cuts is leading to the "enfeebling" of local democracy.

The Scottish Government will highlight that it is now providing record funding for local authorities and that it has provided consecutive real terms increases, as confirmed by external commentators such as SPICe and the Accounts Commission. This, it argues, has allowed local authorities to protect critical services including education. Scottish Government would also note that in 2025-26 only 2.7% or £0.4 billion was formally ring-fenced for specific joint priorities such as the Pupil Equity fund, Gaelic and Criminal Justice Social Work. Scottish Government emphasises that it is delivering a fair settlement despite challenging financial conditions from the UK government.

Clarity and specificity around funding quanta, purposes and levels of flexibility would shed welcome light on this dialogue, so pivotal in influencing the quality of life and quality of public services including education in Scotland.

Scottish Government's policy towards local authorities' spending is to allow local authorities the financial freedom to operate independently. It is then the responsibility of individual local authorities to manage their own budgets and to allocate the total financial resources available to them, including on education, on the basis of local needs and priorities, **having first fulfilled their statutory obligations** and the jointly agreed set of national and local priorities. Current arrangements mean that it is for locally elected representatives to make local decisions on how best to deliver services to their local communities.

The statutory functions assigned to local authorities reportedly take up a significant proportion of their financial commitments. At the time of submitting this report unfortunately it has not been possible to obtain a comprehensive list of those statutory functions from local authority representatives.

Scottish Government allocates funding across the 32 local authorities based on historical agreements and formulae, the latter itself incorporating up to 29 different components of education provision. In summary the Scottish Government seeks to distribute funding fairly between councils. It does this by agreeing the method of distribution with the Convention of Scottish Local Authorities (COSLA)[56] and councils[57].

Although Scottish Government does not specify funding quanta for education within the general grant allocations to local authorities, there are a few Scottish Government led initiatives for education that are ring fenced for specific purposes and outcomes. These include the Scottish Attainment Challenge Pupil Equity Fund and Gaelic Medium Education**. It is important to highlight that in almost all cases the final decision on quantum of education spend, and on what is included in the definition of education spend, lies with local authority leaders**.

[56] Where do councils get their funding from? - The Funding of Local Government in Scotland, 2026-2027 - gov.scot

[57] Scottish Local Government Finance - Green Book: 2026-2027 - gov.scot

There are benefits to this, not least of which is the flexibility that it affords to elected members and senior officials to respond to the varied and changing needs of their citizens. There are also potential disadvantages.

Commitments around the quality of and outcomes from school provision are made at national level, as are overall spending pledges. Those that appear as manifesto commitments are closely scrutinised over time. Scotland's current funding framework and the fact that most financial decisions pertaining to education are made not at national but local government level brings substantial variation in how much and how well schools across Scotland are funded. This is an uneasy situation for schools.

In delivering the wide range of local services leaders consider how each service can contribute to the outcomes in other services. Strong arguments are made that for example the provision of parks and public libraries contribute to children and young people's general wellbeing and their attitude towards learning. Similarly, it is certainly right to claim that addressing social issues around poverty and health have a direct effect on children's readiness to learn in school. What is not helpful is the lack of clarity over what is and what is not included as spend on education services across our local authorities.

Given the relationship and the need for partnership working between national and local government, arrangements around funding are complex. Financial accounting over those complexities inevitably requires expert oversight. What might be reasonably questioned is the degree of challenge to follow the flow of public money from national government to local authorities then into schools. It is remarkably difficult to ascertain how much is spent on school education per se at local level. Indeed, it is not clear what each local authority even defines as education spend.

When the Accounts Commission and Audit Scotland sought to understand the link between education spend and education outcomes they found similar challenges. From both a professional perspective and a layperson citizen's perspective it is not at all easy to find out how much and how well money is being spent on education. The Accounts Commission (in conjunction with Audit Scotland) has consistently found it difficult to identify and track spending on education due to a lack of transparency, complex funding allocation methods, and inconsistent recording across local authorities. From engagements with elected members it is clear that they are aware that for public audiences the transparency of local government finances is 'mixed'.[58]

Transparency of education spend, and consistency of accounting and reporting across the system, are necessary to enable accurate evaluation of the decisions, processes and resultant value added to outcomes.

By comparison, specific grant funding allocations from Scottish Government are relatively transparent and openly evaluated (notwithstanding questions around the validity and reliability of outcome metrics currently in use). For example, The Scottish Attainment Fund, itself subdivided into Strategic Equity funding, Pupil Equity funding

[58] Briefing: Local government budgets 2024/25

and the Care Experienced Children and Young People fund, is allocated annually with detailed quantum and detailed associated purposes made readily available.

Further, at individual school level transparency over budgets enables accurate evaluation of inputs and outcomes, open to scrutiny every time attainment and achievement is measured and reported to the community. As well as recording attainment outcomes, schools provide evidence for the quality of internal processes when undertaking Standards and Quality reporting, in compliance with the Standards in Scotland's School Act 2000.[59]

Audit Scotland and the Accounts Commission publish annual reports, holding councils accountable for improvement and identifying best practices for the local government sector. However, there is no specific reference or deep dive into how the largest element of council spend, namely education, is delivering value for money. There is potential for Audit Scotland to be joined by HM Inspectors in reviewing the management of resources to achieve improved outcomes for learners. There is precedent for this. For example, the inspection of Challenge Authorities in closing the poverty related attainment gap involved HM Inspectors of Education working with colleagues from Audit Scotland to focus on how well additional finance from the Scottish Attainment Challenge and Pupil Equity Funding was being managed and the impact it was having on relevant groups of children and young people. Yet this is not done routinely for the vast majority of local spending on education.

At local authority level the link between education expenditure, quality of processes and the resultant outcomes is not clear. This opacity is not deliberate, rather a by-product of the complexities previously touched on, and also because transparency is burdensome. Indeed, it may be viewed as a drain on resources that are already at a premium. However, if transparency is improved, it will not only identify what works best, it will in turn strengthen the democratic process that Scotland holds so dear.

Three of the 'principles of democracy' highlighted by The Civil Liberties Union for Europe[60] emphasise the importance of:

- Participation of Citizens: Citizens have a voice in shaping their government and future through various forms of participation.
- Accountability: Government officials are accountable to the public.
- Transparency: Government actions are transparent and open to public scrutiny.

It would be in keeping with these principles for education funding to be more clearly defined and more transparently tracked and openly evaluated.

Ring fencing, improved financial transparency, or both?

The pros and cons of ring-fencing school funding was raised during several engagements with stakeholders. In favour is the argument that ring fencing education spend would enable much more transparent tracking of that spend, while fully appreciating that other societal factors overseen by councils influence what happens in formal learning environments. It is also argued that provision would

[59] Standards in Scotland's Schools etc. Act 2000: statutory guidance - gov.scot

[60] 14 Principles of Democracy | liberties.eu

inevitably improve if the all money that the public thinks is being spent on children's education actually gets spent on children's education.

One reason for the opacity is that there are many different ways that councils report education spend – perhaps 32 different ways. Councils are often blamed for underspending on education, while residents continue to complain about potholes and bin collections. In reality authorities may in fact be allocating every penny from both the general grant and specific funding to schools. We simply do not know.

In its response to the Call for Views COSLA stated that it "is clear that ring-fencing can undermine local democratic decision-making, leaving local authorities with very limited flexibility and leading to significant cuts in other non-ring-fenced services." This illustrates the difficult decisions having to be taken by local authorities when grant revenue is ring-fenced. Within the same paper COSLA states *"As financial pressures intensify, the funding available to schools, including through DSM, provides Headteachers with diminishing flexibility to address key challenges such as closing the poverty-related attainment gap."* This perfectly illustrates the competing priorities facing local authorities, and the resultant pressures on funding to schools. Although local authorities understand the importance of devolving monies to schools at levels which enable high-quality provision for learners, they are obligated to divert proportions of that funding to ensure that other local services are resourced.

The debate around the effects of ring-fencing education funding on local democracy is salient. Some aspects are covered within the Following the money section above. Wider dialogue around the relationship between national and local democracy, and indeed how best to define and strengthen local democracy would be of benefit as a reformed education system is co-constructed by key stakeholders.

Recommendation F1
At national level Scotland should define what constitutes education spending, including statutory duties, and ring-fence this when disbursing to those charged with delivery.
Local authorities should clearly define what is included in education funding and improve the ease with which citizens can track the provision and the outcomes that result from that provision. When calculating revised general revenue grant funding allocations for the provision of education services:

- Existing formulae should be used in the first instance, adopting pupil roll and geographical context from current methodology as core variables.
- National government and local authority providers should co-create future iterations of the funding formula to best reflect and adapt to changing conditions.

Recommendation F2
There should be clear tracking and transparency of monies allocated to school education from national government grants, through local authorities and within schools, closely adhering to the principles and expectations of the Scottish Public Finance Manual[1].

- Current and ongoing recommendations of the Audit Commission should be prioritised, with particular reference to mechanisms that support public access to, and understanding of, local government financial plans and statements.
- Embed increased accountability for key participants to enhance both financial

probity and financial best value from the public purse.

These arrangements would strengthen financial probity and democracy through informed citizen-led decision-making. What they offer in common with the introduction of process indicators in Recommendation F3 is affording our education system the means by which to understand with greater precision and confidence what improves the lives and life chances of our children and young people through their educational experience. This in turn would enable those more effective strategies to be identified and delivered more widely across our schools and communities. This would help to turn the core aspirations of our education system into reality.

Additional Specific Grant Funding: A recent exemplar
In December 2024 it was announced that there was a joint commitment from Scottish Government to:

- restore teacher numbers to 2023 levels
- freeze learning hours to support the learning experience for pupils
- make meaningful progress towards reducing class contact time for teachers

In order to support each of these measures, the Scottish Government announced an increase in the funding available to local government to £186.5m and would issue £145.5m to local government in full during the financial year. According to Scottish Government, Local Government would also receive additional funding of £28 million from 2025-2026 to develop the Additional Support for Learning (ASL) education workforce. Finally, further funding of £1 million was announced to support national initiatives which would help to recruit and train more ASL teachers.

It is not possible to ascertain whether the ASL workforce capacity increased in line with the £28million increase in funding and the £1million allocation for recruitment. This is due to the challenges in obtaining workforce data from across our 32 local authorities.

Following the money allocated to reduce teacher class contact time has been equally challenging. There have been media releases from national and local government that seem to contradict each other's claims. Improved transparency and shared understanding of the flow of monies through the levels of the system would help to explain why this happens, and presumably to reduce the risk of repetition.

The 2024 financial boost for teacher numbers did not have the desired effect. The reasons for this are not clear. It is safe to say that school leaders and the parental community alike are disappointed with the apparent disconnect between rhetoric and reality.

Significantly, on 13 March 2026, following the prospect of strike action by EIS members, an agreement was reached between Scottish Government, COSLA and EIS to introduce a weekly reduction in class contact time, with a further £40m of funding to recruit additional teachers.

Why the disconnect arises
Additional grant funding for education is not always ring fenced for the purpose(s) designated by national government. In the backdrop of local authorities struggling with overall budget gaps, it has been stated that ring fencing additional specific education grants would have a catastrophic effect on other council services. The hard choices having to be made by senior council leaders reflect their commitment to providing services that holistically enhance the quality of local residents' lives.

The scope and timescale of this report do not permit full exploration of these funding tensions. However, what is certain is that the final deployment of funding implicitly designated for schools is opaque, as shown in **Appendix C**, Local Authority Funding. This creates a degree of friction and, regrettably at times mistrust, with schools questioning local councils and local councils questioning national government. This is unwelcome and unhelpful. At a basic level it creates uncertainty over just how much each school leader can expect to spend on optimising their learners' lives and life chances.

A prominent senior figure posed these questions to me: How much does it cost to run our education authorities? How much do we spend providing school education to our children? Several months on, with the advantage of time for research and engagements with those who may have the answers to such questions, I still do not know the answers. In truth, it is unlikely that anyone knows.

Ultimately, if Scotland does not know how much it spends on education provision and on what that encompasses it cannot know whether it is spending the money effectively.

When responding to these questions around costs, senior local authority education figures have asserted that these are the wrong questions to ask, and that we should instead be focussed on outcomes.

"*Further, issues relating to use of resources to support school improvement have been subject to many reports… all of which is unhelpful and detracts from… securing improved outcomes for our children and young people."* - ADES response, Call for Views, February 2026

Of course, there are risks associated with creating a system where local authority spending is tracked at a granular or micro-level. One risk is that leaders may adopt a silo mentality and lose the ability to see (or for that matter care) beyond their own budget lines. The financial 'swim lanes' approach taken by some commercial organisations may not necessarily suit public services, because so many factors contribute to the quality of citizens' lives. This is a reasonable case. However, there is an even greater risk in not having a clear picture of the flow and quanta of monies for individual services, particularly at a time of public finance constraints.

It is not beyond the capability of system leaders to consider and act upon interdependencies of budget lines. Awareness of the detailed revenues and expenditures for each service would support rather than hinder decision-making. Knowing how much it costs, for example, to run their primary schools and how much it costs to manage their parks and libraries should enable a strategic overview and

informed decision-making about both services. Silo thinking would only occur if system leaders fail to fully take interdependencies into account. Based on the high levels of capability of the system leaders with whom I have engaged the risk of this happening is small.

There are far greater risks stemming from the substantial degree of inconsistency in the way that local authorities report education spend. The guidance around local government financial reporting is robust, through the Local Financial Returns[61], but inevitably professional assumptions are made that lead to variations in interpretation and application. From a national perspective the way spending is currently reported makes it impossible to be certain about how much money is spent on education and therefore to evaluate how well that money is spent. There is also a risk that in some cases we are simply not spending as much on our children's education as they deserve. On this Anne Keenan, Assistant General Secretary for Educational Institute of Scotland (EIS), has stated "*The situation is more acute in areas of deprivation with schools often having to resort to fund-raising activities, which involves schools seeking financial support. It is unacceptable to expect teachers and families to pay for the essentials required by a public education system."* – IPA roundtable meeting with Teachers and Leaders Unions, February 2026

Scotland needs to define what it is spending on education and what it expects to be done with that funding to support the best outcomes possible.

Unless we define what educational success is and identify the right metrics to gauge the level of that success we could be working very hard to achieve something quite different to our stated ambitions. We could, by extension, be heavily investing in processes and systems that do not contribute to our end goal. All systems are subject to this risk, particularly those underpinned by continuous improvement such as education provision. This point links particularly closely to Recommendations I1 and I8 within the Improvement theme.

The importance of defining success is emphasised when we consider that Scottish education is awash with silver bullets. We remember how the dogma of learning styles dominated methodology in our classrooms. There was also brain gym, which saw many lessons begin with mental and physical contortions from learners and teachers. Remember also the fad which dictated that learners must never sit in pairs or in rows, because the only way to learn was in groups.

There are many reasons for this quick-fix phenomenon, generating a growing satellite industry offering many varieties of snake-oil. The main reason for this is teachers' determination to do their very best by their learners. Thankfully, the profession has become more sophisticated in understanding that innovations must be learner-contextualised and adapted for the nature and content of the learning itself. The cautionary lesson here is that public monies have been spent on approaches that have brought little or no benefit to learners. The system needs to keep getting better at identifying exactly why some approaches have a positive impact on outcomes, both in and beyond the classroom - at all times based on well - established or strong emerging evidence. The same principle applies at authority

[61] Local Financial Return (LFR) - gov.scot

level: we need clearer understanding of what makes the difference and how best to implement it in order to assign spending accordingly.

The CfTE is one potential source of well-evidenced guidance. The CfTE was established in 2025 to enable teachers to enhance their expertise in pedagogy. As a national resource the Centre aims to play a central role in helping teachers to develop and share high-quality practice.

Another source of advice is the Education Endowment Foundation (EEF)[62] and what was fondly called the Tartan version, the Equity Toolkit.[63] The current version of the latter contains much in terms of rationale for approaches and provides exemplars of effective practice and resultant outcomes. Perhaps the profession should be making more of this, particularly since Education Scotland's 'Effective Practice' provision no longer gains as much attention as it could amongst practitioners.

There is also a role for HMIE to share more successfully those highly effective approaches adopted by schools that result in strong outcomes for learners. The absence of comprehensive 'state of the nation' reports which analyse nationwide inspection trends is a significant weakness within the system. The Inspectorate is well placed, given the first-hand observations of learning, teaching and assessment, to provide a valid and reliable evidence base and overview of what works.[64]

Beyond the classroom: Societal and system-level variables

There is a further challenge in identifying the processes, methodologies and actions that have the most positive impact on educational outcomes. There is certainty about the influence of children's socio-economic background. There is a high degree of confidence that effective classroom practice, as defined by evidence, leads to improved outcomes. However, there is much less certainty about which local authority processes have the biggest impact on counteracting disadvantage and improving attainment. This is partly due to the multitude of variables that affect children's and young people's education outcomes.

One example of the range of such variables is highlighted in a 2024 DfE study of contributory factors at primary school level[65]. In this study 46 unique variables across eight different research organisers were considered and shown to be influential. Cognitive and non-cognitive capabilities; physical health and mental health and well-being; additional learning needs; adverse childhood experiences; looked-after status; parental education level; and the quality of school environment and pedagogical approaches were confirmed as influential factors, all of which are familiar to anyone involved in schooling. After all, teachers teach children and young people, not learning machines. However, while factors outside schools and classrooms can make a substantial difference, schools must optimise their own sphere of influence including adapting the curriculum and ensuring high-quality provision in and around the classroom.

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[62] Education Endowment Foundation | EEF

[63] Scotland's Equity Toolkit: supporting recovery and accelerating progress

[64] Why has Education Scotland stopped sharing inspection overviews? | Tes

[65] Factors influencing primary school pupils' educational outcomes

The detailed process and outcome indicators within the HGIOS framework assess the effectiveness of in-school factors and provide valuable evidence to enable schools to learn from each other. Without the combination of input and outcomes indicators it would not be possible to separate external influences from what happens inside schools themselves.

Outwith schools one might expect similar frameworks to be in place. These would identify and evaluate the effectiveness of what happens at the other key levels of our education system. Given their statutory responsibilities, such a framework would be particularly appropriate at local authority level. Independent scrutiny of processes and how they affect outcomes would be valuable for individual local authorities and would provide intelligence across the system. It would however, be difficult to contend that such an approach exists in Scotland at the present time.

Leaders in schools and local authorities in more deprived or remote locations will point to challenges and constraints that reflect their unique context. Those who lead in more privileged areas of Scotland readily admit that they have a favourable starting point for success. They recognise that supportive home environments that provide study resources, space and silence for home learning make a significant difference to their children and young people. Not having to worry about the next meal and being able to stay warm also substantially affect outcomes. The availability of parks, libraries and private tutors are other variables from which some learners benefit. But how clearly can we understand the effects of education inputs and processes at local authority level when we do not identify those inputs and processes in detail? How is it even possible to evaluate the quality of local authority education provision if we cannot distinguish what they do from the many background contextual variables? How can our system confidently learn from and share examples of effective local authority practice that lead to successful outcomes?

In essence, how can the Scottish education system promote and invest in certain local authority approaches above others, confident that they are the cause of better outcomes?

We have a duty to accurately distinguish between correlational data and causation. It is only if we do so that Scotland's educational system and its component parts can become more confident about which strategies have a significant positive influence on educational outcomes. It is only if we do so that we can be sure of investing in the best strategies for our learners.

As previously discussed, currently there is an abundance of outcome indicators in national and local government quality improvement frameworks. The publicly shared performance indicators that measure local authority quality are predominantly outcome-based. Technically they are backward looking, they do not capture what has made a difference and how that difference has been made. There is of course a place for these outcome indicators as they provide valuable information to elected members and constituents about how well children and young people are performing, but they do not go far enough. If this outcomes-only system were to be used in the sporting arena, only the final result of competitions would be considered and the many things that lead to improved performance and better outcomes would be ignored. It is impossible to get better if we are not clear about we what contributes

to improvement.

How Good is our Education Authority? ('HGIOEA' developed by ADES) includes only a small number of process indicators. Whilst local authorities routinely share progress with elected members against stated objectives, it may be appropriate to address the balance between process and outcome indicators. The process indicators that are within HGIOEA are broad in nature and less specific than, for example, indicators utilised in the scrutiny of schools. They would not provide the same level of specificity and certainty as those within HGIOS4. It follows that if local authorities cannot be confident about which processes are adding value to schools, the extent to which their strategies contribute to the overall vision of the local authority would also be unclear.

It is not possible to separate cause from correlation when the quality of the processes themselves are not evaluated. Furthermore, the ability for the system to learn from evidence of effective practice is itself impeded. My instinct after three decades in schools is that some very effective and well-directed practice takes place in our local authorities. But, like other members of the public, I cannot be sure. After the numerous engagements and research activities undertaken for this report, I do not know if anyone can be sure.

Based on outcome data, assumptions are made that some local authorities, through their strategies, make a bigger positive difference than others. Our system should embed routine evaluation of the strategies and processes that are deployed, while recognising contextual differences. This would enable the system to gain an understanding of what does in fact make the biggest positive difference to learners' outcomes.

Such scrutiny of processes, combined with analysis of outcomes, would bring the evaluation of education authority effectiveness more in line with the evaluation of schools themselves.

Recommendation F3
Integrate well-defined process Key Performance Indicators (KPIs) into the evaluation of local authority education provision, for self, peer and independent external application. The purpose of this would be to evaluate the impact of practice and through this the *value for money* spent from the public purse. For the impact of this recommendation to be optimised, external scrutiny based on the HGIOEA KPIs (I4) would need to be adopted.
Illustrative examples of enhancements to existing process KPIs in HGIOEA may include:

- Levels of teacher vacancies, stage and subject areas, and length of vacancy. Number of applicants per vacancy.
- Devolved School Management of Funding: Adherence to the national guidelines, evaluated through qualitative data from leaders as well as scrutiny of accounts.
- Teacher satisfaction and agency levels: Measures the working environment from the perspective of practitioners.
- Parental satisfaction rates across key areas of provision.

This change would build on the call for greater transparency of the flow of public

monies.

Attainment Scotland Fund
One significant line of education funding is the Attainment Scotland Fund, which supports the Scottish Attainment Challenge (SAC). This is divided into 3 funding streams - Pupil Equity Fund (PEF), Strategic Equity Fund (SEF), and the Care Experienced Children and Young People (CECYP) Fund. One key reason that PEF is significant is because it is designed to enshrine subsidiarity and provide flexibility to school leaders, in partnership with their school community.

Unfortunately, what began as a welcome source of **additional** funding to be targeted at interventions or priorities identified by each school has in some parts of the country become a bureaucratic burden. Evaluations such as the Attainment Scotland Fund Headteacher surveys have highlighted that PEF entails substantial administrative work regarding recruitment, procurement, and financial monitoring. This is at odds with stated policy around the Scottish Attainment Challenge.

'Pupil Equity Funding is allocated directly to schools and targeted at closing the poverty related attainment gap...' and 'This funding is to be spent at the discretion of the head-teacher working in partnership with each other and their local authority.' [66]

By 2026, instead of **additionality** to enhance provision for less-privileged learners, many schools are now in reality required to spend this 'additional' money to cover basic staffing and education materials. The consequence of this unforeseen development means schools are having to devote disproportionate time and energy to justify spend on core educational provision. This is the antithesis of the intention of the Attainment Challenge programme.

Despite these contradictions school leaders have been and continue to be very positive about the **principle** of greater autonomy at the level of school communities. In some parts of the country school leaders report that the principles underpinning PEF are being upheld and they have as a result been entrusted with providing vulnerable children with the support they would not otherwise have had. It has been life-changing for some children and young people in Scotland. If this is to happen more often and PEF is to fulfil its intended purpose it is essential that the monies are truly additional to core funding and remain at the discretion of the Headteacher.

A high-level review of the potential future of the Scottish Attainment Challenge and the Attainment Challenge Fund beyond 2026/27 is underway.

In relation to the methodology to calculate PEF allocation, privilege and deprivation will move beyond the use of free school meals data. There is growing evidence that the application of data drawn from CILIF (Children in Low Income Families) and eligibility for clothing allowance would target resource more effectively. Furthermore, elements linked to SIMD range, particularly the proportion of Quintile 1 learners (but importantly not average nor mean SIMD), rurality, and health data have been proposed during engagements in the course of writing this report. It would make

[66] The Attainment Scotland Fund | Scottish Attainment Challenge | Learning in Scotland | Education Scotland

sense to utilise a basket of metrics to capture the range of geographic and socio-economic contexts in which schools operate. The review will be considered in due course by the Cabinet Secretary for Education and Skills.

It has been highlighted by some local authorities that they are making very effective use of SEF allocations. Amongst the best uses has been to increase the capacity of central improvement teams and offering professional development opportunities to the education workforce to drive improvement. Running counter to this is the situation facing a number of schools which previously benefited from targeted SAC funding (some in the region of £250k per annum) but have now lost that specific additional allocation. The level of deprivation amongst their learners and their families remains as intense as it was before the money was withdrawn. Consideration should be made to addressing this removal of supportive funding while bearing in mind the recognised need to increase the capacity of local authority education teams.

In discussion with school leaders around the future of PEF, their aspirations for empowerment and subsidiarity to optimise impact have been expressed thus.

- Funding must be additional to the core funding levels required for schools to operate.
- Funding should be assured for a minimum of three years, and ideally over the course of a Parliamentary term. This would facilitate the embedding of longer-term strategies to support young people **whose diverse and in some cases profound needs cannot be fully met in the short term.**
- Spending decisions should be at the discretion of school leaders, in consultation with the school community and the local authority. That community should formally include the parental body and the learners.
- **For the sake of economies of scale**, procurement should be managed through the local authority. Leaders would not, however, welcome local authority staff vetoing or directing PEF spend outwith statutory or legislative regulations. Decisions should be made by those closest to the learners.
- **This approach in turn enhances participative local democracy**
- PEF allocations to schools should be ring-fenced to those schools, with appropriate tracking of allocations included in overall Devolved School Management of funds
- School leaders accept that greater autonomy results in greater accountability, and realise that the public purse must be utilised in accordance with Best Value principles.
- School leaders further accept that if their local authority is expected to administer the provision of PEF, the costs of this should be recognised through a national formula agreed by key stakeholders.
- Other so-called ‘top-slicing’ should not take place to fund other aspects of provision (Top slicing would be defined as the re-direction of a proportion of funds without appropriate consultation and agreement. Provisions within PEF arrangements currently include an expectation of such an explicit agreement from school leaders.[67]

In relation to the calculation of PEF **quantum to schools**, school leaders have

[67] Pupil Equity Funding: national operational guidance 2023 - gov.scot

commented thus:

- Greater consideration should be given to the contextual socio-economic circumstances of the school, with particular reference to financial poverty. Specifically, account should be taken of the *proportion* of learners experiencing financial deprivation and this should be integrated into the funding formula. This rationale acknowledges that learners attending a school with a small proportion of disadvantaged pupils are likely to be positively influenced by their peers. Thus, this proposal goes beyond funding per individual pupil, and recognises the substantial influence of school context on the educational effects of poverty.
- Additional contextual funding may take the form of a contextual 'top-up' to schools in which greater than say, 50% of learners are entitled to funding, with stepped enhancement for greater proportions.
- Whilst this may result in lower universal 'per pupil' funding, disbursement would ultimately be fairer

Recommendation F4

Pupil Equity Funding (PEF) and future iterations should continue to be ring-fenced.

- PEF and future iterations should continue to be treated as additionality in principle and practice, and its use remain largely at the discretion of the school leader and school community.
- Based on the principle of subsidiarity, school leaders should – in consultation with their local authority – be able to carry forward PEF monies for longer-term strategic purposes. While this provision is set out in current guidance, adherence should be monitored closely during the lifetime of PEF and updated iterations.

Recommendation F5

Review the formula used to calculate PEF allocations, taking account of not only the number but also the *proportion* of the school roll who qualify under updated metrics. Allocations based on these proportions should be made on a sliding scale.

Recommendation F6

To better co-ordinate the provision of 3-18 curriculum, pedagogy and assessment practices and to strengthen school cluster partnerships:

- Strong encouragement should be given to devolving a proportion of funding to whole school clusters / associated school groups / 'learning communities'.
- This would require the co-ordination of PEF funding and the targeting of interventions on a wider 'all through' model.
- A beneficial consequence of this would be the streamlining of assessment approaches, tracking methods and transition practices within each school group.
- In this model, a co-ordinating manager would be appointed by the membership of each group to oversee effective use of the funding. Accountability for quality of inputs and linked outcomes would be assigned as appropriate.
- This approach mirrors that taken successfully in many local authorities in relation to the disbursement of Strategic Equity Funding (SEF).

Whichever form PEF is to take post-2026, it should not be subjected to the levels of red tape that are currently imposed on schools in some local authorities. Of course it makes perfect sense (in addition to abiding by Best Value principles) to seek economies of scale. For example, employing 20 family support workers collectively

for 40 schools instead of recruiting for 40 x 0.5fte individual family support workers brings efficiencies. Local authorities would be fully justified in taking an oversight role to deliver such an efficiency. However, schools should be able to use a streamlined 'business case' process to justify why they need family workers in the first place, rather than feeling like they are jumping through unnecessary hoops to spend monies that were directed to their school by Scottish Government in line national policy.

Assuming compliance with legal and statutory requirements, there should be a very high probability of school business cases being accepted. This adheres to the principles of empowerment and subsidiarity agreed following the Governance Review and enshrined in the Governance Joint Agreement (2018).

Recommendation F7
Bureaucracy around PEF spend should be rebalanced and reduced while incorporating statutory and legal compliance, recognising the subsidiarity of decision-making.

- The role of local authorities emphasised as strategic advisors and professional facilitators
- Cognisance to be taken of the cost to local authorities of providing the pertinent procurement services, either through payment or transparent top-slicing at source, by mutual agreement.

Devolved School Management
Despite the importance of PEF funding to schools, including enshrining the principles of empowerment and subsidiarity, it forms a relatively small proportion of their overall funding. Between 90% and 95% of school funding should in theory be disbursed to schools through the Devolved School Management (DSM) arrangements that are in place in each local authority. A laudable set of DSM guidelines was co-created by key stakeholders to support the Governance Review and the Headteachers' Charter[68] and the linked Joint Agreement (2018) undertaken by Scottish Government and COSLA.

DSM guidelines in summary:

- Empowerment of Headteachers to meet local needs and deliver the best possible outcomes for learners, aligning with pertinent national and local education policies
- Founded on the principles of subsidiarity, openness, transparency, and local accountability
- Flexibility and Autonomy, based on the presumption that Headteachers and school staff are given maximum flexibility and autonomy to make decisions that best suit local circumstances while adhering to necessary regulations
- The DSM scheme to be continuously reviewed and refined to reflect the changing socio-economic and policy context
- Underpinning the framework is the aim to deliver Excellence and Equity through education provision.

While the guidelines are welcome, clear and helpful, designed to enable school

[68] Devolved school management: guidelines - gov.scot

leaders to plan and allocate resources to raise attainment, their implementation across the nation is extremely variable. The local authorities in which DSM guidelines have been implemented should be openly commended. Unfortunately, this is not universal, with many Headteachers stating that only selected elements of the guidelines are in place in their local authority. In relation to Section 1 the Principles, Section 2 of the detailed guidance and **Appendix A** the summary of expectations, school leaders report significant shortcomings in implementation.

In some parts of the country, it is often the case that school budgets are allocated, then frozen later in the year. In practice this means that some schools are not able to spend the funding that has been stated to elected members and local citizens. In the worst case, Headteachers were not provided with the budget for their school until the 11th month of the financial year. The consequential level of uncertainty – bearing in mind the attendant penalties that are imposed when schools overspend – makes managing a school budget with any level of confidence extremely challenging. Headteachers aiming for excellence are substantially impeded by this level of uncertainty over the resources at their disposal.

Transformational improvement at pace depends on effective strategising and deploying innovative approaches. The latter inherently carries a greater risk of failure. Trialling new approaches can only be deemed innovative if they work, so they must be trialled. Inevitably some trials do not succeed. Although educators understand that failure, and learning from mistakes, are necessary and inevitable elements of improvement, financial instability or uncertainty leads to risk aversion. Without the psychological safe space to fail, those charged with making decisions will lean into safety, orthodoxy, compliance and conformity over higher risks and higher rewards, despite being aware that the pace of improvement will decrease.

Financial uncertainty has implications that affect much more than balance sheets: it not only deprives learners and their schools of resources, it stifles innovative practice and creative curriculum design, blocks transformative leadership and slows down longer-term improvement. Without the full implementation of DSM as jointly agreed this describes the situation affecting many of our schools.

At the level of individual schools this is clearly not ideal. When it happens across and at various levels of a system, even if the direction of travel is right, the pace of the journey will certainly be slower than intended. This, broadly, captures how Scotland is faring at present. If Headteachers do not feel confident about the level and flexibility of funding at their disposal they will not take calculated risks, and the development of more effective approaches is stifled.

For the same reason longer-term cultural change is suppressed, particularly when seed funding is required. For example, when moving to a distributive leadership style with the aim of encouraging greater levels of community participation a Headteacher is likely to set aside monies for bids and recommendations that come from learners, parents and staff. If there is uncertainty over the school budget and minimal flexibility over spending decisions such an initiative would simply not get off the ground.

The lack of an appropriate funding framework for schools goes beyond monies: it is a significant obstruction to culture change leading to educational improvement at

school and system level.

Recommendation F8
Implement national Devolved School Management (DSM) guidelines in totality taking account of the scheme's recognition of the benefits of local adjustments, thus significantly improving transparency and financial accountability.

- The extent and impact of implementation to be evaluated by HMI Inspectors by 2027/28 and regularly thereafter.

Recommendation F9
Ensure the provision of bespoke administrative support and services to schools.

- Reflecting the particular context of schools in relation to financial management, staffing and recruitment, HR, legal advice, health and safety amongst others.
- The cost of this to be reimbursed to the provider.

Funding recommendations

Recommendation F1
At national level Scotland should define what constitutes education spending, including statutory duties, and ring-fence this when disbursing to those charged with delivery.
Local authorities should clearly define what is included in education funding and improve the ease with which citizens can track the provision and the outcomes that result from that provision. When calculating revised general revenue grant funding allocations for the provision of education services:

- Existing formulae should be used in the first instance, adopting pupil roll and geographical context from current methodology as core variables.
- National government and local authority providers should co-create future iterations of the funding formula to best reflect and adapt to changing conditions.

Recommendation F2
There should be clear tracking and transparency of monies allocated to school education from national government grants, through local authorities and within schools, closely adhering to the principles and expectations of the Scottish Public Finance Manual[1].

- Current and ongoing recommendations of the Audit Commission should be prioritised, with particular reference to mechanisms that support public access to, and understanding of, local government financial plans and statements.
- Embed increased accountability for key participants to enhance both financial probity and financial best value from the public purse.

Recommendation F3
Integrate well-defined process Key Performance Indicators (KPIs) into the evaluation of local authority education provision, for self, peer and independent external application. The purpose of this would be to evaluate the impact of practice and through this the *value for money* spent from the public purse. For the impact of this recommendation to be optimised, external scrutiny based on the HGIOEA KPIs (I4) would need to be adopted.
Illustrative examples of enhancements to existing process KPIs in HGIOEA may include:

- Levels of teacher vacancies, stage and subject areas, and length of vacancy. Number of applicants per vacancy.
- Devolved School Management of Funding: Adherence to the national guidelines, evaluated through qualitative data from leaders as well as scrutiny of accounts.
- Teacher satisfaction and agency levels: Measures the working environment from the perspective of practitioners.
- Parental satisfaction rates across key areas of provision.

Recommendation F4
Pupil Equity Funding (PEF) and future iterations should continue to be ring-fenced.

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- Based on the principle of subsidiarity, school leaders should – in consultation with their local authority – be able to carry forward PEF monies for longer-term strategic purposes. While this provision is set out in current guidance, adherence should be monitored closely during the lifetime of PEF and updated iterations.

Recommendation F5
Review the formula used to calculate PEF allocations, taking account of not only the number but also the *proportion* of the school roll who qualify under updated metrics. Allocations based on these proportions should be made on a sliding scale, rather than on a cliff edge model.

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7. Governance

The rationale for the governance recommendations within derives from considerations around all three themes in this report. This is because the need for governance reform stems from enhancements to school improvement approaches and funding arrangements. The governance recommendations should therefore be understood not as ends in themselves but as the outcome of holistic considerations.

Delegated statutory responsibility for the delivery of school education lies with local authorities, each of which is tied in a ratio of 1:1 to councils of locally elected members. In Scotland there are 32 such authorities, each broadly replicating the functions of the other 31, albeit with important variations linked to physical size, socio-economic context, location and culture.

Experienced school leaders would be first in line to defend this structure - if it were empowering them to deliver the high standards of provision and the excellent outcomes to which they aspire. The disconnect between school leaders and their governing authorities in this regard is not helped by the legislative framework within which schools operate.

"The governance sections of the 1980 Act consist almost entirely of provisions relating to the powers and responsibilities of local authorities. It has very little to say either about governance at school level or the powers and responsibilities of central government. Thus the Act, although not technically obsolete, describes a system of governance far removed from present day reality." – Dr Bloomer, Individual Submission to the IPA, 15th February 2026

Although it would be a great disservice to local authority colleagues for me to claim a full understanding of their many and varied roles, the writing of this report has enabled a deeper appreciation for the work of local government and its relationship with Scottish Government. Essentially, local government is led by professionals committed to delivering the best for local citizens. There is no shortfall in intention, nor in the level of effort nor are there any weaknesses in the values that underpin them. The potential improvements highlighted below are linked to systems and approaches that have evolved over time and which now merit review.

The pressures under which local authorities work are enormous. With regard to the statutory provision of education through early learning and childcare settings and schools, there are examples across Scotland of very high-quality leadership and admirable outcomes. But given the uncertainties over what is defined as education spend in each local authority, and uncertainties about the quality of processes at key levels of our education system, we cannot be sure how much value is being added by the money being spent on it.

While policy primarily sits with Scottish Government and service delivery with local councils, tensions have emerged not only in terms of resources debates but also in relation to policy implementation – the crucial necessity to maintain teacher numbers would be one such example. A review of the relationship between the two levels of government would be beneficial, as would a review of the relationship between local councils and schools.

2018 saw the landmark Joint Agreement on education reform signed by National and Local government with the fundamental aim to turn intention and policy into practice[69].

Despite calls that are relatively fresh in minds and a Joint Agreement to enhance empowerment to school leaders, the extent of subsidiarity and local empowerment has changed little in the intervening years. Evidence supporting a re-balancing of influence and decision-making powers, generated via professional and public consultation, political engagement and well-respected academic research, is substantial. In essence, school empowerment is regarded by academics and school leaders as the missing link that would result in delivering improvement in schools and at the chalkface. A sample of powerful endorsements for school empowerment can be found in **Appendix G**.

One example from Professor Ken Muir, proposes, "*A redistribution of power, influence, and resource within Scottish education to one that reflects the principles of subsidiarity, genuinely empowers teachers and practitioners and where learners' voices, experiences, perspectives and rights are central to decision making"* – Putting Learners At The Centre, March 2022

It has been suggested that the slow progress in implementing important elements of the Joint Agreement may be due to a lack of commitment from one or both parties. It may simply indicate that the Agreement has slipped off the priority table due to a crowded policy landscape. Whatever the cause, stalling of progress indicates the need to consider integrating key provisions of the agreement into statutory arrangements. Contextually, it is reasonable to question whether the current statutory arrangements – agreed almost 20 years before the introduction of the Scottish Parliament – are still fit for purpose.

In order to improve education outcomes at pace we must be prepared to be bold and understand that the greatest risk may lie in remaining with the status quo, as Professor Louise Hayward has rightly stated[70]. In tandem with reform of our national education bodies (and recent reform of other national public service bodies) "*school governance, funding and improvement systems and structures"* should be reviewed and adapted to meet current societal demands. These three components are interdependent, and therefore to optimise progress all three should be addressed simultaneously.

Legal framework

Under the current legislation legal responsibilities for the delivery of education sits with local authorities not with individual schools. This leads to differences across local authorities about the decisions which can be taken at a school level. While there are some requirements for local authorities to consult with Headteachers when making strategic decisions, how this is done is at the discretion of the local authority. This can lead to a dependency or compliance culture in schools rather than one of empowerment. There also remains a lack of consistency in relation to school

[69] Education Reform – Joint Agreement

[70] Independent Review of Qualifications and Assessment: review and key recommendations - gov.scot

devolution across local authorities. This can have a significant impact on achieving excellence and equity for school communities. For example, by taking a mandated approach to the number of subjects young people study at S4 across an entire local authority. This can close off curriculum flexibility and decisions which should be taken for individual young people at school level.

The mechanism by which local authorities devolve decision making and funding to schools is the Devolved School Management Scheme. Each local authority is obliged to have such a Scheme and this is supported by national guidelines. However, local authorities can determine which schools within their area are covered by the Scheme and the detailed provisions setting out accountability arrangements, the decisions schools and Headteachers are able to take, and the level and flexibility of control over funding at a school level. Again, this can lead to limitations on the ability of Headteachers to make decisions.

All stakeholders who contributed to this report are firmly of the opinion, backed by clear evidence, that those who currently lead and manage local authorities strive for the same thing that teachers and school leaders want: the very best for learners. However, many stakeholders observe that there is a growing gap between the aspirations of education authorities and their ability to deliver them.

There are credible explanations for this shortfall. These include: operational capacity limited by budget pressures; the increasing complexity of ASN and raised parental expectations; the gap between national educational aspirations and the capacity of the workforce to deliver; and the myriad policy-driven expectations stemming from multiple sources including but not limited to the national education bodies. During evidence gathering for this report senior representatives have also questioned whether the roles and responsibilities of the key components of our system are clearly defined, adequately resourced, and held accountable for delivering their part of that system.

Furthermore, it has been observed that local authority managers operate in an environment within which a Venn diagram would show national and local education priorities overlapping with diverse local corporate demands. This does not lend itself to clarity of purpose that is conducive to focused attention on school improvement.

Capacity building

Within schools, the quality of teaching and leadership are the most important factors in improving a child's educational outcomes. Headteachers should feel empowered to take decisions as leaders of learning and supported in developing the skills and knowledge to secure improvement in their schools and classrooms. However, there is considerable variation in the level and quality of support provided to schools from both local authorities and our national agencies. There is no clear and consistent framework of support for teachers to be able to build their professional skills or to facilitate collaboration. Further, the paucity of subject-specific professional learning on offer within local authorities remains a significant gap in the system.

The role of a Headteacher is complex. They have multifaceted responsibilities encompassing the overall direction and management of their school, which includes but is not limited to:

- **Leadership:** Headteachers lead the school community, fostering a positive and supportive environment.
- **Improvement:** They deploy evidenced approaches to ensure continuous improvement in processes and outcomes
- **Curriculum Management:** They oversee the curriculum and ensure it aligns with educational standards and the school's goals.
- **Staff Management:** Headteachers manage the staff, including appointing, training, and professional development.
- **Funding:** Headteachers have accountability for utilising core and additionality funding in line with the National Improvement Framework, in compliance with regulatory requirements
- **Student Support:** They ensure provision of support to students, including academic, emotional, and social support.
- **Community Engagement:** They engage with the community to promote the school's mission and values.
- **Policy and Compliance:** Headteachers ensure compliance with educational policies and regulations as far as is practicable.
- **Innovation and Change**: They drive innovation and change within the school to improve student outcomes and school culture.

Complexity is further compounded by the need to balance these demands with their responsibility to contribute to the wider school community, all the while attending to endless administrative tasks. If they are to optimise the impact of their role, school leaders will require more autonomy over funding, staffing models and the curricular model than they are currently afforded, and be provided with the administrative supports envisaged and indeed promised in the Governance Review.

With empowerment comes greater accountability. This is illustrated by the GTCS' professional standards[71]. "Headteachers are accountable for developing and supporting an ethos and culture which enables and empowers others to lead effectively with a clear and agreed focus on self-evaluation and improvement."

Further, in its response to the Call for Views, GTCS has commented:

"This role is a bedrock of Scottish education. School leaders are assigned a level of responsibility and have public accountabilities equivalent to corporate chief executives yet often do not have the resources nor autonomy to make key decisions on behalf of their community. High aspirations for children and young people can lead to high levels of frustration as policy aims are not matched by resource provision."

One view of empowerment is that it is not given: it is taken. If so, school leaders should simply make autonomous decisions without seeking authorisation. In theory this would be possible if empowerment were simply an attitude or mindset. But in the context of Scotland's schools, more than a change in mindset is required. Due to the statutory arrangements currently in place, schools do not control the levers and resources that are the necessary conditions for empowerment. Institutional reform is necessary in order to enable cultural reform.

[71] GTC Scotland: The Standard for Headship

ADES itself has recommended a devolution of responsibilities around improvement to schools: *"The delivery approach must be flexible and responsive, taking account of local circumstances and drawing on a range of major stakeholders who are supportive of Scottish education. It should be an uncomplicated model but one that has sufficient sophistication to be able to flex to meet differing needs. . . At the heart of this endeavour is our desire to have a confident, reflective, self-improving school system where the responsibility for improvement is increasingly set at school rather than local authority level" – The Association of Directors of Education in Scotland (ADES), Towards a Learning System, 2024*[72]

Resource provision is vital for true empowerment. During a roundtable discussion with teaching unions Greg Dempster, General Secretary of AHDS captured the tensions caused by shortfalls in resource succinctly, remarking, *"Accountability without resource is not empowerment: it is culpability."*

National and local government have identified the basic key levers and linked indicators of empowerment as subsidiarity over[73]:

1. Curriculum;
2. Improvement;
3. Staffing;
4. Funding;
5. Parental and Community Engagement; and
6. Pupil Participation

School leaders seek greater flexibility in the first four dimensions, which would in turn lead to flexibility in the final two.

In reality Headteachers' subsidiarity over decision-making is not the norm. During engagements with school leaders the following indicative comments were shared:

"We, as Headteachers, are not empowered to appoint the teachers who will be working in our schools." – Headteacher panel member

"My LA dictates the number of staff I can have, as well as the nature of the posts themselves. I have no flexibility." – Headteacher panel member

"We are not permitted to carry forward funding from one year to the next to support longer-term improvement strategies." – Headteacher panel member

In contrast one school leader shared:

"My LA allows me to have complete freedom, for example virement between one budget heading to another." – Headteacher panel member

It is highly likely that the pressure under which local authorities are working is constraining their ability to devolve key decisions to their school leaders. There is a

[72] ADES Towards a world class learning system
[73] Education Reform – Joint Agreement

way forward.

School collaboration and networking
"Put simply, more teacher and leadership expertise, knowledge and ideas exist within the system than are currently being utilised." ICEA Third Formal Report, 2023.

Governance of Scotland's schools has been continuously modified to reflect the changing societal landscape. Structures and systems that have seemed immutable have been updated to reflect wider societal and political realities. This is welcome, healthy and altogether inevitable in a system that is obligated to reflect the people it serves.

Following the publication of the Headteachers' Charter and associated policies a number of substantial reforms were co-created by the key partners. The strands of that reform proceeded at uneven pace, backed by varying levels of commitment across the country. By example, the proposal to create professional career pathways was an exciting prospect for teachers seeking to extend their contribution to pedagogical improvement beyond their own school while retaining their classroom role. This pathway never materialised. Regional Improvement Collaboratives (RICs) were formed across the nation with the purpose of formalising the channels for sharing effective strategy and practice, thus optimising resources for the benefit of learners. The aspiration to establish such joined-up approaches at national, local, school and practitioner level has not yet been overtaken. Although there were stakeholders in the system who questioned the need for another layer of oversight, some RICs did make tangible progress. Indeed in some cases local authorities have continued to collaborate as participants in context-informed Quads and through partnerships based on geographical proximity. Evidence of real benefits for leaders and practitioners is beginning to emerge.

The Northern Alliance cite the benefits of collaborative working, particularly the development of a learning, teaching and assessment framework that provides a shared understanding of the standard, supporting effective practice, which is being adopted across all eight local authorities.

Tayside Alliance partners indicate that their learners are benefiting through the expansion of senior phase pathways. Through collaboration across the region, and by using the virtual campus, they have been able to significantly increase the range of courses and programmes available to young people.

School leaders and practitioners within these partnerships feel passionate about the benefits that are arising, and real commitment is being demonstrated by senior leaders in those local authorities. Their vision and work should be recognised, commended, and harnessed for future collaborative improvement where it results in improvements for learners.

However, aspirations and commitments around school subsidiarity and empowerment in tandem with the move to transparent financial models - enabling true devolution of funding - have stuttered. The inertia is due to some extent by the Covid-19 pandemic. Momentum has been lost and the perspective of school leaders is that the limited progress that was made in 2018/19 following the Governance

Review has since weakened.

The rich evidence and the robust arguments for change that emerged during the Governance Review have not gone anywhere. It is necessary now to re-address those well-founded recommendations – but this time to move at greater pace and determination to implement profound change for profound improvement.

The International Council of Education Advisors recognises that system-wide empowered collaboration that informs and drives improvement is the grail. The ICEA also recognises that this is hard to achieve and challenging to sustain. Culture change, high-quality strategic leadership, and coherent policy-making are necessary conditions for success.

Significantly, according to the ICEA, system improvement should be driven by schools and led by their practitioners.

"… there is still work to be done to build a wide-spread culture of systemic networked learning. International evidence suggests that it is very difficult to mandate or drive this change from the centre through hierarchies (Payne, 2008). Rather, for this approach to be successful it requires nurture, facilitation and brokerage through networks across the system and to be led by credible practitioners who can demonstrate impact in their own classrooms and schools." – ICEA, Third Report 2021-23, November 2023[74]

For leaders of the Scottish system, the key questions prompted by this recommendation are:

- What conditions need to be in place to facilitate system-wide collaborative networking that enables professionals to develop and share expertise, with the aim of driving continuous improvement?
- If those conditions are not yet in place, what needs to be done to create them?

Driven by their determination to bring about the best experiences and the best outcomes for our learners, school leaders and senior representatives of education organisations have told me that we must grasp the thistle, think radically and act courageously. Our leaders are ready to rise to that challenge.

Options to reform

According to some observers, structural reform is a roundabout and risky way to accelerate improvement. They propose that other changes would bring about the improvements we seek without the headwinds caused by structural change.

1. More money?

It is argued that our 32 local authorities simply need adequate funding for education - in other words a bigger share of bigger local government grants - in order to provide excellent schools delivering excellent outcomes. Given the global funding pressures on public services, hoping for more money across public services is not a plan, and at present it is not realistic. Funding for local councils rightly recognises their pivotal

[74] International Council of Education Advisers: third report 2021-2023 - gov.scot

role in long-term economic success but schools need to operate within a bespoke framework that provides tailored support, challenge and opportunities to improve.

2. Clearer curriculum guidance?

Other commentators suggest that the most significant gains will come from revising our curriculum and hope that the Curriculum Improvement Cycle will provide the necessary direction. If CfE could only be defined more clearly, teachers would feel more confident about it as a vehicle for improved outcomes. They recall that CfE was initially a great concept unfortunately severely hampered by a sub-optimal implementation strategy.

'Teachers reported that they did not seek additional layers of guidance, but for new guidance to replace and combine existing guidance. Presently, as well as the five Building the Curriculum Guidance documents, there are 1,850 statements of learning within the Es&Os, 1000 benchmarks, a series of cross-curricular themes and initiatives, four capacities, four contexts for learning, sixteen principles and practice papers and eight curricular areas.'[75] – Curriculum Improvement Cycle, 2024

To add to this confusion these national guidelines were (and continue to be) re-interpreted by local authorities, with attendant policies being produced by hard-working education officers. Some local interpretations have stood the test of time, but many have been eroded by subsequent updates from national policy makers. Teachers, tasked with delivery, are running to stand still.

So in terms of **what** schools should teach, curriculum advice has been an unnecessarily complex maze for practitioners to navigate. We should remember that a commendable core aim of CfE was to de-clutter the curriculum: henceforth we must also de-clutter curriculum guidance.

Should this be one of the outcomes of the curriculum improvement cycle it would most certainly help practitioners. Embedding improvements in curriculum design and offer in schools will take a number of years. Critically, to make the most of policy changes, schools require the autonomy to adapt and adopt according to the needs and aspirations of their community. As well as this autonomy, schools will need the teachers to teach the revised curriculum.

3. Teaching standards and teacher workforce?

A valuable reminder of the primacy of upholding teaching standards comes from the GTC Scotland in their response to the Call for Views:

"Embedding teaching standards is fundamental to improvement. We have high standards for teachers in Scotland. Teachers are the leaders of education. Key to improving the quality of education is for our high teaching standards to be deeply embedded. Teaching standards need to be enacted in practice in all contexts and at all levels in cultures where leadership supports and challenges professional growth. ***Support structures within education*** *must ensure that teachers have what they need to fully understand, engage with and enact teaching standards as core to what*

[75] The Curriculum Improvement Cycle (CIC) | About Curriculum for Excellence | Curriculum for Excellence | Education Scotland

it means to be a teacher in Scotland." – GTC Scotland response, Call For Views, February 2026

This supports the proposition that embedding high standards of pedagogy in our classrooms would be the most effective and quickest way to enhance provision and outcomes. It would lead to improved conditions that better serve the needs of learners including disadvantaged young people. This is an alluring argument. Yet schools and local authorities are already in a constant process of improving learning, teaching and assessment. They have never stopped trying to bridge the attainment gap that remains so closely linked to socio-economic disparity through improved pedagogy. Nor have they ceased in their efforts to create the culture, ethos and wider conditions to enable learners to maximise their success. Something else has to change for these commendable efforts to fully bear fruit.

Notwithstanding real advancements in some local authority partnerships, improvements in the global professional development offer to teachers will be necessary moving forward. Giving teachers more autonomous time or more structured time for professional development within their working week would also greatly help. Unfortunately, one of the implications of current teacher workforce shortages is that around Scotland teachers' workload is being substantially increased because many are having to cover long-term vacancies in their own schools. Additional lesson preparation and marking of pupils' work in classes other than their own has become endemic in some areas. Reducing this, and in turn reducing the operational pressures on teachers would free them up to develop their professional capability.

What is clear is that **if we just keep doing what we have always done within the structures that we have always had, and just try a bit harder, we will continue to move too slowly towards our goal.**

Addressing gaps in teacher staffing is essential for accelerated system improvement. Attracting sufficient high-quality applicants into primary and secondary Initial Teacher Education particularly in shortage areas and subjects, would be a major breakthrough. Getting teacher workforce right - in terms of both quantum and quality - is considered crucial by all school leadership groups involved in this report. Unfortunately, rather than being an enabler, teacher staffing is currently an obstacle to progress. Capable people are looking for solutions to this, starting with establishing where shortages exist and the specifics of long-term vacancies. It seems clear that a system that provides intelligent and co-ordinated data gathering required for accurate workforce planning is not in place within current governance arrangements. The joint statutory responsibility for ensuring that the teacher workforce meets pupil demand is not being met.

By way of illustration in 2024/25 out of 20 secondary subjects in which professional graduate teaching diplomas were available, in only three subjects did intake match availability. Those subjects were Drama, History and PE. A sample of other subject areas shows the following proportion of uptake:

- Computing = 31%;
- Technology Education = 31%
- Biology = 54%;

- Chemistry = 34%;
- Physics = 22%[76]

Notwithstanding the additional capacity built into ITE providers' programmes, the gap between the number of teachers required and the number of teachers in training has considerable repercussions now and will continue to affect schools for a number of years.

Despite the presumed benefits of teaching as a profession there are critical reasons why it is not as attractive as it needs to be.

Young aspiring graduates seek stable employment, work-life balance, a career pathway, a sense of purpose, financial security, the potential for hybrid working and professional development and progression. They also seek to work for employers whose values resonate with their own. Importantly, young professionals who consider teaching as a career will do so because they want to make a difference to children and young people. They strive for a sense of personal and professional agency through "giving back". In contrast, what do they hear about?

They hear about workload, stress, long hours, disruptive behaviours, dissatisfied parents and a lack of permanent job vacancies. They are unlikely to hear about the joys of teaching and even less likely to hear first or second hand from teachers who do have a real sense of agency in their workplace, of being able to make a real difference to both their school and to their learners. As a profession, educators are rarely the best advocates for the role to which they dedicate themselves so fully. This is often due to the gap between aspirations and realities - the difference between what teachers want to do for learners and their capacity and resources at their disposal to deliver. In short, a sense of reward and agency is not in abundance in our schools and this is what the public – including potential future teachers – hears about. This, despite outstanding levels of commitment from teachers and leaders giving their heart and soul and making many personal sacrifices to bridge that gap between aspiration and reality.

If we wish to attract high-quality graduates into teaching and subsequently retain their services, we must improve their sense of agency. That can only happen when the leaders in their schools are empowered to do so.

Empowerment of school leaders does not only benefit Headteachers: it is a building block to improve the status and quality of the teaching profession.

Improving pedagogy and teacher quality, co-constructing the curriculum and ensuring adequate numbers of appropriately qualified teachers are responsibilities delegated to local authorities, working in partnership with national bodies. This responsibility is enshrined within current statute, as is the commensurate accountability for delivery. Despite the collective strength of will to improve school provision and outcomes, and despite the scores of genuinely high calibre people who lead and manage local authorities, Scotland's educational outcomes are, at

[76] Teacher Workforce Planning Advisory Group: initial teacher education intake figures 2024 - gov.scot

best, mixed. If the structures and organisations that have delegated responsibility to deliver excellence and equity are not delivering, it is impossible to avoid advocating change.

Governance and funding

As indicated within the funding section of the report, most of the money local authorities spend on school education is funded from the Scottish Government. This money forms part of the overall local government settlement.

Most of the money provided for education through the local government settlement is not ring fenced. As discussed, one notable exception is the Attainment Scotland Fund. For the most part it is individual local authorities who assess and determine how much funding is allocated for education to support individual schools and their centrally managed education support services. That assessment of funding quantum is set out in local authorities' Devolved School Management Schemes, and reflects local needs and priorities, statutory obligations and agreed national priorities. At present local interpretation of national DSM guidelines varies considerably.

In the process of composing this report it has been difficult to identify consistency in the factors that are included within local authority funding allocations for education, and how much weighting each factor is given. Greater transparency would be beneficial to education delivery. As a result of current approaches there is considerable variation in how local authorities decide to spend their education budget (see **Appendix C)** which inevitably leads to inconsistency in how much is spent per pupil. In short, the current approach results in wide variation in both the quantum and the method of assessing allocation of funding to schools across Scotland. Notably, the Accounts Commission[77] found that it is 'how' councils decide to spend their education budget, rather than the aggregate level of spend, which impacts on outcomes such as attainment, indicating that there is potential for greater sharing of effective practice in this regard.

At school level the high proportion of fixed costs within school budgets means that while Headteachers may nominally have budgetary control, in practice they have little or no flexibility to target resources as they might wish. Headteachers seek greater control over their staffing and resource budgets, although express concern about the additional bureaucracy that may be associated with this. Further, the method to calculate allocation of budgets to schools requires greater input from Headteachers as allocations are often based on raw school roll, rather than nuanced variables such as deprivation, additional support needs and other factors that impact on outcomes. Some Headteachers expressed particular concern over the lack of control over the staffing model in their schools. This limits Headteacher empowerment and the extent to which the school can improve. It is important to consider how we give Headteachers more flexibility and control so that they have the right people in the right place to meet the needs of their learners.

[77] Audit Scotland| School education

Contradictory funding Information: The ritual dance78

By February of each year school leaders (along with practitioners and the parental community) are informed by their local authority managers to expect pressure on funding and resourcing in the coming session. Increased overall costs of providing not just schooling but wider public services are cited, linked to indications that national government funding is not keeping pace with those rising costs. There will be less money available, they are told. Simultaneously school leaders will read national government announcements that core funding for education is in fact being increased, supplemented by additional discretionary funds for specific policy aims such as PEF and boosting teacher numbers.

School leaders throughout Scotland are familiar with this unhelpful scenario. This report cannot go into the granular details of why this happens. However, from the perspective of a Headteacher, the cycle is damaging. It is a ritual dance which debilitates school leaders' capacity to plan strategically. It certainly places an unnecessary ceiling on their ambition for their learners and school community.

While there has been a welcome increase in the participation of school leaders in local authority boards and working groups including those addressing finance, in reality their decision-making powers usually centre around identifying which aspects of provision can be cut or reduced the following year in order to save money. Deciding the '**least worst'** efficiencies does not fulfil the intentions of the 2018 Joint Agreement. It certainly does not empower school leaders in the way envisaged in the Governance Review: being partners in co-creating approaches to optimise school quality and continuously improve the delivery of Scottish education.

Empowerment by design

"A particularly regrettable example of the abuse of power in the system has been a tendency to describe headteachers and senior school staff as council officers whose freedom to offer views on education is very restricted. ... Scotland needs teachers and educational leaders with courage and the capacity for independent thought." (Enlighten, February 2026)

An obstacle to progress in our current system is that school leaders are dissuaded from debating education policy and delivery with elected members, even those whose wards encompass their school catchment. Similar constraints affect dialogue with the parental community. In the worst case reported to me, a school leader choosing to involve the parental body to consider the implications of council policy was deemed to be 'weaponising parents' against their employer. One has to wonder in whose interest this is, when in-effect those elected to lead are prevented from hearing honest views from the education professionals they are democratically elected to govern. This is a position we have not designed but evolved into. Enabling and encouraging professionals on the frontline to exchange views and information with elected members through appropriate channels should be considered necessary and indeed welcome. This would go some way towards upholding local democracy and tapping into the deep expertise that is currently lying dormant.

[78] The Atlas Of Management Thinking

Otherwise, much of the wisdom of those working most closely with Scotland's learners will continue to be whispered amongst themselves.

The Inspectorate's review of bureaucracy and workload published in 2016 indicated that the workload demands placed on schools required improvement. Since then, a number of local authorities have delegated business functions such as finance and human resources to Headteachers, thereby adding additional layers of bureaucracy. Empowering Headteachers to be leaders of learning requires a recalibration between schools and local authorities. Headteachers require and should be able to expect the provision of high-quality administrative support services. Ultimately, too much bureaucracy means that teachers and Headteachers spend too much of their time on paperwork and not enough time leading their schools and focusing on learning and teaching.

Numerous well-founded sources state explicitly that Headteachers have a responsibility to empower their own colleagues. This is an aspiration commonly held by school leaders themselves, acknowledging their own pathway to leadership. Unfortunately, it is simply impossible for the school leader to empower colleagues if they have little or no flexibility over resourcing, staffing models and the curriculum model. Apart from falling short of fulfilling professional leadership standards and government expectations, this situation presents serious challenges in relation to teacher recruitment, retention and productivity. It also indicates that leadership empowerment would be a significant enabler to resolving the gaps.

Unfortunately, despite ongoing commitments the sense of optimal empowerment amongst school leaders is not widespread.[79] Instead they feel overworked and – sometimes – undervalued. Much of their potential to lead their schools flexibly and to contribute to system effectiveness continues to lie untapped.

It is no surprise that despite the professional rewards of headship many local authorities are finding it increasingly challenging to fill vacancies. This risks a decline in teaching standards and the erosion of bespoke support for learners, ultimately leading to lower pupil outcomes. Unless focused strategic reform is implemented urgently, spiralling demands will intersect with a weakened system that is unable to rectify its own internal problems. It is in our hands to prevent this from happening.

Empowerment does not happen by chance. It needs to be carefully designed, embedded and afforded long-term support by senior system leaders with vision and determination. Scotland has an abundance of such qualities: our task is to tap into those qualities to turn potential into reality.

From fragmentation to coherence

"Even in decentralised systems, the national or state level remains very important in triggering and steering education reform. The central level most often provides the system-wide vision needed to enable effective delivery of reform as well as equitable

[79] AHDS Workload survey report - AHDS

access and outcomes for students…"[80] – OECD, Governing Education in a Complex World, Educational Research and Innovation, 2016

The Standards in Scotland's Schools etc. Act 2000 sets out the role of the Scottish Government as "The Scottish Ministers shall endeavour to secure improvement in the quality of school education provided for Scotland; and they shall exercise their powers in relation to such provision with a view to raising standards of education". Scottish Ministers set national priorities in education and will continue to be accountable to Parliament for the performance of the education system. The Education, Children and Young People Committee plays a key role in scrutinising the Scottish Government's policies and spending related to schools. This level of oversight is required and indeed demanded.

It is important to note that the Learning and Education Reform Directorates in the Scottish Government are responsible for managing several major national initiatives including the National Improvement Framework, Curriculum for Excellence (CfE) and the Scottish Attainment Challenge. In terms of governance, they maintain oversight of national agencies including HMIE, Education Scotland and Qualifications Scotland.

"Civil servants bring an important skill set to policy implementation, but it is equally important to recognise that other partners in Scottish Education bring both pedagogical and practical insights to bear in relation to service delivery. A command and control approach to policy implementation from Scottish Government, or its agencies, might seem to sit at odds with a stated intention of empowering practitioners and parents at school level."[81] – EIS response, Governance Review, 2016

Further, there are various boards and committees at the national level responsible for the different programmes or tasks closely connected to CfTE. Advisory boards such as the Curriculum and Assessment Board (CAB) act as a central governance body for qualifications and assessment reform.

It may be helpful now to consider how all stakeholders play an active role that is more than purely advisory in the decision-making process[82]. Current education reform and the appointment of key senior leaders in national agencies provides an opportunity to do just this.

Due to its inherent complexity, our education system would benefit from leadership oversight that ensures a clear strategic spine from national policy-setting through to system co-ordination and school delivery. Linking our national vision and intentions clearly with what happens in classrooms would greatly benefit all contributors, most of all our children and young people.

[80] Governing Education in a Complex World | OECD

[81] EIS Response To Governance Review| Final Version.pdf

[82] Curriculum and Assessment Board minutes: December 2021 - gov.scot

The role of Scottish Government and national bodies: system metacognition

Lines of accountability between local and national bodies are not clear enough. Respondents to this review told us that the national landscape felt cluttered, with a lack of clarity about responsibilities. They would welcome greater collaboration and joint working between national bodies.

We expect our schools to be learning schools, and our education system to be a learning system. Successful planning and implementation of improvement is impossible otherwise. Leaders require to consider objectively what our core purposes are and whether they are being met. They also need to identify key enablers and blockers to progress, then to maximise the former and overcome the latter. Much of this is in place in Scotland. This is why despite considerable challenges we have much to be proud of, not least of which is our young people.

However, one improvement that commentators repeatedly propose is enhanced co-ordination of the national education bodies. Although the Cabinet Secretary for Education and Skills retains ultimate accountability for the direction of those bodies it is impractical to assume that such a senior political leader would have the working capacity to adopt a hands-on approach. Furthermore, given the realities of political polemic and of sensational social media clickbait, it is highly improbable that a hands-on approach could avoid accusations of political 'interference'.

High-level strategic co-ordination of national policy development and implementation would be of immense benefit to those who are tasked with delivery. Coherent, well-timed and mutually complementary workstreams paced and sequenced in line with schools' capacity to deliver would be a powerful enabler, optimising the considerable potential that exists within our system. Thus the function of Executive Director would be as sense-maker in chief. Its influence would be particularly vital at times of substantial reform of policy and structure, which in Scotland is happening right now and is likely to continue for the foreseeable future.

Governance recommendations

The rationale that underpins the governance recommendations derives from the preceding deliberations on how and how well our current governance system leads to the outcomes to which all stakeholders aspire. Recommendations on changes to governance stem also from the changes recommended within the improvement and funding themes. Governance reform would not be for its own sake but would be to facilitate Scotland's ability to be 'the best at getting better' and to make best use of its public purse.

By way of example the final recommendation in this section **G6** is premised on recommendation **I9**, because the co-ordination and coherence of policy and delivery through the system would inevitably contribute to improvements in learning experiences and the outcomes achieved by learners.

Similarly, recommendation **G3** is interlinked with funding recommendation **F1** **as G3** is a logical extension to the call for clearly defining what education spend is and ring-fencing monies from Scottish Government to ensure these are spent accordingly.

These recommendations are unashamedly based on a mix of ideology and pragmatism. The ideological basis is not political, rather it stems from the assumption that the delivery of state education **should begin and end with what is best for the learners**. All other considerations are subordinate and should be contributory in nature. At the very least they should not detract from the goal. This is not to say that other elements of public services are trivial. Many are essential and contribute indirectly to education outcomes. But if Scotland is serious about getting education right for our children, serious about planting the seeds for the future economic and cultural success of our country, we must demonstrate a collective determination to prioritise education above all else. Our schools, after all, are buildings full of the future.

As evidenced, the Governance Review and many well-informed subsequent deliberations point to the need to rationalise the delivery of state school education. Despite the best efforts of capable people, Scotland is not yet leading the way. Rather than playing the blame game (because in truth we are all part of the problem and of the solution) we should focus on what needs to happen now. We can become the best at getting better; we can choose to define and channel school funding appropriately; and we can amend the oversight of our schools to better meet our children's aspirations and needs. Whether we do so or not is our choice.

Our education system is complex, but we must be clear about its overall purpose and ensure that all parts contribute to it. That purpose is not to support national government, nor national bodies, nor local councils and education authorities. The purpose is our children, their wellbeing and achievements and their journey to become citizens and leaders in their own right. The single most important interface with those learners is our schools and within them our teachers.

Of course, schools cannot function well without a supportive framework, but they must be recognised again as the most crucial educational influence on our learners: the future of Scotland.

This sounds simple. Just remember the primacy of schools in the delivery of education. What could be more obvious? And yet.

Governance Recommendation G1

Consolidate the bodies that have statutory responsibility for the delivery of school education. Local Schools Authorities (LSAs) should be formed from existing local government structures, and would subsume all current school education functions undertaken by local authorities.

- A change in statute would be envisaged to enable this reform to be implemented.
- To increase capacity to provide support and challenge for school improvement and improved outcomes.
- To facilitate financial efficiencies through economies of scale.
- To improve partnership arrangements with national education bodies.
- Baseline total population, physical size and geographical factors pertinent to the provision of schooling to school-aged population should be taken into account in determining the size of LSAs.
- As a starting point and subject to further refinement, each consolidated LSA would have a baseline population of between eighty and one hundred thousand primary and secondary school-aged learners. This may vary according to population density and physical geography.
- The design of LSAs should be guided by the positive developments within existing inter-authority collaborative partnerships. Leaders at the forefront of existing partnerships should play a key role in designing the LSAs.

Governance Recommendation G2

Assuming the retention of 32 local councils: local democracy as a key feature of Scottish culture should be upheld directly through the influence of elected members from each local council through the formation of new Education Executive Boards (EEBs).

- EEBs would provide strategic oversight of each LSA, to champion local voices and to collaborate to optimise outcomes for local children and young people.
- Elected members to be appointed to the EEB on the basis of proportional representation, reflecting the size of the local government which they represent.
- The EEBs would interact with local government through both political representation and the involvement of senior education officials. The role of education committees in local government would be enhanced by extension through the formation of formal cross-boundary channels, influencing policy and focusing on high-quality provision for children and young people.
- The EEBs would interact with national government and national education bodies through adaptations of existing Association of Directors of Education Scotland (ADES) and Convention of Scottish Local Authorities (COSLA) networks. Having fewer representatives co-designing education policy would streamline development work and increase the pace of change for the benefit of learners.
- The EEBs should consider a schedule of meeting agendas constructed around the school year which integrates frequent and regular dialogue with representatives from school leaders, education professional associations and trade unions, pupil voice groups and the parental body.

Governance Recommendation G3
Provision to schools of the bespoke administrative supports would be the responsibility of the LSA.
Below is a non-exhaustive list of the key supports required by schools within the totality of operational support provisions identified in existing statute.

- Financial management support and advice, together with effective finance controls
- Legal advice and support where required
- Health and safety advice and support
- HR and recruitment systems and advice
- Core IT, including network provision and learner device policy
- Property relating to the school estate

Governance Recommendation G4
In conjunction with the recommendation F1 to ring-fence the education budget from Scottish Government for the provision of school education, to allocate education budgets directly from national government to LSAs, with responsibility and accountability for financial oversight lying with LSAs.

- Quantum of grants from national government to LSAs to be based on existing formulae, to be refined and updated by both partners over time.
- General Revenue Grants and Specific Revenue Grants including those targeting excellence and equity, to be disbursed directly from national government to the LSAs.
- Autonomy over spend and financial controls to be within the remit of senior officers of the LSA, taking account of and adhering to linked expectations within the DSM-related recommendation F8.

Governance Recommendation G5
To formalise school neighbourhood groupings with a notional minimum of five thousand learners across sectors. (This would be adaptable to local contexts, including rurality and city-centre population density.)

- Collaborative networking between and across sectors, utilising robust peer to peer support and challenge approaches. Examples are in operation in Scotland, which encourage the sharing of effective practice and peer to peer professional development.

To formalise cluster (learning community) partnerships in order to enable an 'all-through 3-18' approach, co-ordinating curricular design, pedagogical provision and other pertinent matters. The key purpose of this would be to share and co-ordinate effective practice to generate long-term improvement.

- Appointment of a school group leader on a rotating basis, accountable to the Local School Authority Board
- The continuous professional development of Headteachers, LSA officers, aspiring Depute Headteachers and middle leaders would concurrently be enabled through participation in these collaborative networks.

Governance Recommendation G6

To optimise the effectiveness of the national education bodies, introduce the function of Executive Director of Education. The office-bearer would work alongside the heads of the national bodies and with a reference panel of advisors. The office-bearer would be politically informed but not politically affiliated to government.

- The Executive Director would sense-check and ensure the co-ordination of national education strategy.
- To ensure coherence of policy developments across the national bodies, avoiding gaps and overlaps, and to identify synergies to optimise capacities within the system.
- To work with a panel of leadership advisors to ensure that the expectations of national policymakers take account of capacity within LSAs and schools to deliver identified priorities within required timeframes.
- To integrate the voices of representative bodies including learners, parents and carers, teachers and leaders, and LSAs to inform decision making.

This recommendation is directly linked to Improvement recommendation I9.

The adjacent conditions necessary to bring the recommendations to fruition

1. **A fully co-ordinated and modernised teacher workforce system.**

This would require national co-ordination of Initial Teacher Education provision, based on existing workforce capacity and the projected pupil population at all ages and stages from 3-18.
Consideration should be given to offering enhancements for specific shortage sections of the teacher workforce. The purpose would be to attract applicants of the appropriate calibre in adequate numbers to teach the projected number of school-aged learners in all parts of the country.

- Information to underpin arrangements would include robust annual data gathering across geographical, sector and subject-specific data points. This would capture demographics of learners including re-defined ASN, age and stage, and the projected distribution of subject-specialist uptake compared with learner curriculum demands.
    - Account should be taken of natural turnover of staff, parental leave and requests for flexible and part-time working hours
- Agreements should be negotiated to fund ITE providers to provide places for the numbers of teachers identified in the data gathering exercises. Enhanced financial remuneration should be considered for providers who meet the target numbers.
- Co-ordination with GTCS at national and local levels would be required to take account of potential inward and outward staffing moves, based on historical patterns, updated regularly to reflect societal shifts at national and international levels.

2. **A fully co-ordinated school estate planning and provision structure.**

This would require an agreed formula for minimum and optimum numbers of classrooms and other learning areas (per subject in the secondary sector), size of indoor dining and social spaces, size and number of external social and physical education spaces. This formula would be negotiated between representatives from:

- national government and local authorities
- school leadership
- teacher unions
- parent voice

This approach would require a funding model for the school estate agreed between national and local government, with grant allocations based on projected school-aged learner numbers. Both the projected learner numbers and the funding formula should be reviewed regularly.

3. **Defining exactly what Scotland means by school inclusion and providing the supports required to meet the diverse needs of young people across our educational provision.**

Representatives of the Headteacher panel demonstrated through a combination of very articulate argument and impassioned plea that the current interpretation of Presumption to Mainstream is doing our children and young people a disservice. Children who deserve bespoke expert support are not receiving it. Teachers and support staff in schools who also require targeted expert support are not receiving it either. The way we are doing inclusion in Scotland no longer works for any party.

The March 2026 review of Additional Support for Learning (ASL) provision[83] provides a valuable platform for progress in this regard.

[83] Additional Support for Learning: A Review of System Delivery for Learners

8. Conclusion

Future Scotland

We love our country. We are proud of its history: complex; laced with intrigue; a combination of diverse strands forged into one nation. Most of all we are proud of the people of Scotland and have faith in our children and young people shaping the future.

Tempting as it is to be nostalgic for the past, our future beckons.

Our education system has its own history. We can be proud of it too. The current system dates back to a time before the Scottish Parliament was created, since when we and the world around us have changed considerably. It is time to look again at what we are aspiring to achieve through our education system and to be honest about whether we are achieving it.

Through a series of statutory changes and agreements we have inched towards releasing the full potential of our learners, teachers and leaders. Effective strategy and practice are not yet delivering equitable, sustained improved outcomes to all. We haven't yet reached the top of this Sisyphean hill. This is not due to a lack of will or ability on the part of those who contribute to it. It is because our education system in its current form inhibits full empowerment: the very thing that would make it stronger. Our system therefore needs to change.

This report is an urgent call for action.

Key to a successful future Scotland will be sustained investment in the professional capital of practitioners and of school and authority leaders; a commitment to openness and accountability; and a renewed determination to enhance system capacity to meet the challenges and opportunities of full inclusion.

The passion and commitment demonstrated by all the people I've engaged with in the development of this report have confirmed my personal belief that we have what it takes to achieve excellence and equity for every school and every learner, in every community. Future Scotland awaits.

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10. Appendices

Appendix A - Metrics of Success for Scottish Education

An evaluation of the Scottish education system is conducted through a multi-layered approach that includes national frameworks, international benchmarking, and school-based self-evaluation and inspection evidence.

There is no universally agreed and shared understanding or language of what success in education looks like. There are a number of metrics of success used across Scotland to evaluate the Scottish education system that include How Good Is Our School (HGIOS), How Good Is Our Local Authority (HGIOLA), Local Government Benchmarking Framework (LGBF), National Performance Framework (NPF), and National Improvement Framework (NIF).

Attainment data in terms of Achievement of Curriculum for Excellence Levels (ACEL) for literacy and numeracy, qualifications at identified Scottish Certification and Qualifications Framework (SCQF) levels, and positive destinations data are the only metrics that appear on all measurement frameworks. There is a recognition and move towards greater alignment between National Improvement Framework measures and the Local Government Benchmarking Framework.

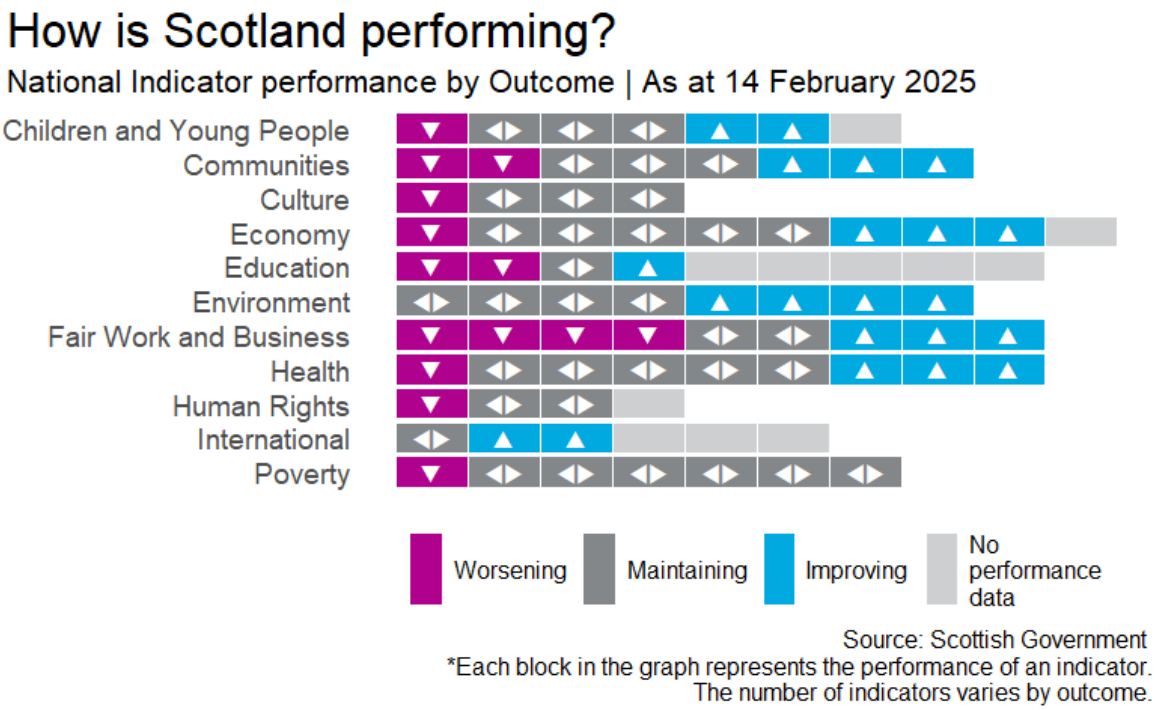
National Performance Framework

The National Performance Framework (NPF) is Scotland's wellbeing framework and measures Scotland's progress against 11 National Outcomes (including education) that articulate the kind of country the Scottish Government would like Scotland to be.

To help understand Scotland's progress in relation to the NPF Outcomes, performance is measured using 81 indicators. The indicators help to simplify a complex array of statistical measures and get a sense of the overall direction of the NPF and whether each indicator's performance is improving, maintaining, or worsening. However, it should be noted that, as of 5 March 2025, of the 81 National indicators there is no data for 17 (with notable gaps in education).

Of the 70 indicators where performance can be measured:

- 35 show performance maintaining
- 21 show performance improving
- 14 show performance worsening



84

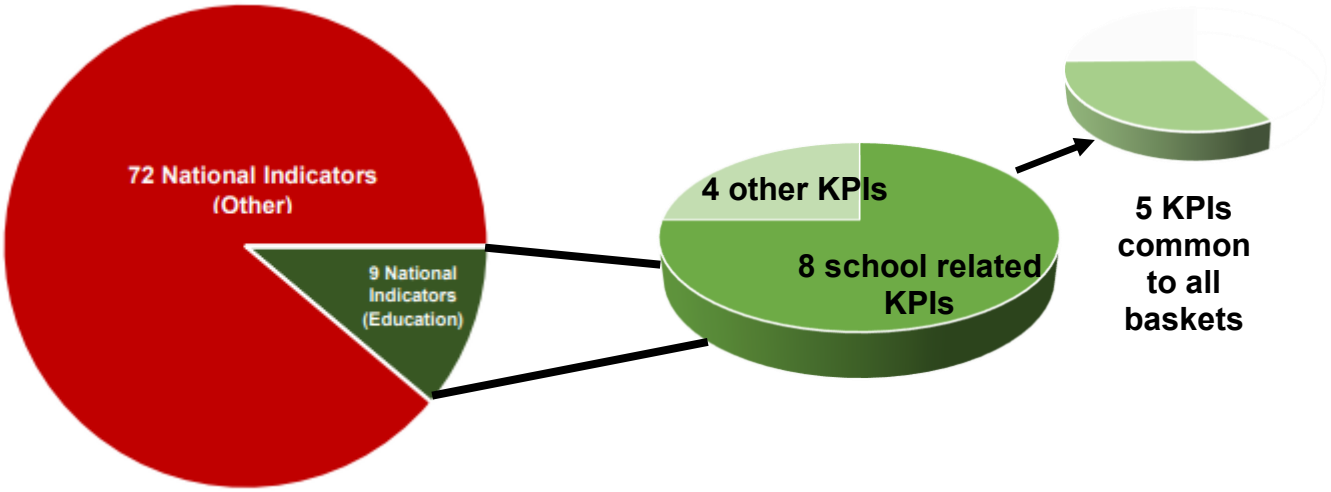
For the National Outcome on Education, the National Indicators and its sub measures include:

National Indicator	Sub measures	Progress over time (5 years)
1. Educational attainment	• Proportion of primary pupils achieving expected levels in all three Literacy organisers	**Performance improving**
	• Proportion of S3 pupils achieving Third Level or better in all three Literacy organisers	**Performance improving**
	• Proportion of Primary pupils achieving expected levels in Numeracy	**Performance improving**
	• Proportion of S3 pupils achieving Third Level or better in Numeracy	**Performance improving**
	• Proportion of school leavers attaining 1 or more award at SCQF Level 4 or above	**Performance Worsening**
	• Proportion of school leavers attaining 1 or more award at SCQF Level 5 or above	**Performance Worsening**
	• Proportion of school leavers attaining 1 or more award at SCQF Level 6 or above	**Performance Worsening**

84 How is Scotland Performing?

National Indicator	Sub measures	Progress over time (5 years)
2. Confidence of children and young people	This indicator is in development which means we do not yet have data to report for this indicator	**No performance data**
3. Resilience of children and young people	This indicator is in development which means we do not yet have data to report for this indicator	**No performance data**
4. Workplace learning	The percentage of employees who received on the job training in the last 3 months. Source: Annual Population Survey (APS) [ARCHIVED CONTENT] Work place Learning | National Performance Framework	**Performance improving**
5. Engagement in extra-curricular activities	This indicator is in development which means we do not yet have data to report for this indicator	**No performance data**
6. Young people's participation	Percentage of young adults (16–19-year-olds) participating in education, training or employment	**No performance data**
7. Skills profile of the population	Proportion of adults aged 16-64 with low or no qualifications at SCQF level 4 or below	**Performance Maintaining**
8. Skills shortage vacancies	Proportion of establishments reporting at least one Skills Shortage Vacancies (SSV) i.e. vacancies which are reported to be hard to-fill because applicants lack relevant skills, qualifications or experience. Source: Employer Skills Survey (ESS) [ARCHIVED CONTENT] Skill Shortage Vacancies | National Performance Framework	**Performance Worsening**
9. Skills underutilisation	Proportion of establishments with at least one employee with skills and qualifications more advanced than required for their current job role. Source: Employer Skills Survey (ESS) [ARCHIVED CONTENT] Skill Underutilisation | National Performance Framework	**Performance Worsening**

A few indicators from the National Performance Framework are aligned to education. From these national indicators, there are 12 performance indicators with 8 specifically related to school performance. All these indicators are outcome indicators i.e. they do not make reference to inputs such as leadership or learning, teaching and assessment.



Following the latest statutory review of the National Outcomes, and the subsequent Scottish Parliament inquiry, the Scottish Government has committed to a period of reform of National Performance Framework to support the development and implementation of a more strategic and impactful framework for Scotland.

It will be imperative for the Government to choose relevant and quantifiable Indicators which allow the proposed Outcomes to be effectively measured and scrutinised. This allows for the Government, Parliament, and the public to understand whether the initiatives put forward by the Government are effective.

National Improvement Framework

The National Improvement Framework (NIF) is the primary tool for evaluating the performance of the school system. It focuses on five key priorities: placing human rights at the centre of education; improvement in attainment (specifically literacy and numeracy); closing the poverty-related attainment gap; improvement in children's health and wellbeing; and improvement in employability skills and positive destinations for school leavers.

There are 16 key measures for the NIF with 190 specific measures[85] across the seven outcomes. These are all outcome measures:

Of the 16 measures there are 14 where multiple years of data are available, 5 measures that show an improvement over time since 2019/20 and 9 that show a decline or no consistent pattern of improvement. Of the 14 measures where multiple years of data are available, there has broadly been a narrowing of the gap in 6 of the measures, and a widening of the gap in 8 of the measures over time in the latest year of data.

[85] National Improvement Framework Interactive Evidence Report

Metric	Progress over time (5 years)	Progress in latest year
1. Percentage of children reviewed who had no concerns about any aspects of their development at their 27–30-month review	No consistent Improvement (fluctuating trend)	Improvement in latest year • There was a small increase in the percentage of children reviewed with no developmental concerns in 2023/24 (83.3%) compared with 2022/23 (82.1%) • The gap between children living in the most and least deprived areas of Scotland has decreased from 16.7 percentage points in 2022/23 to 15.6 percentage points in 2023/24
2. Percentage of children (aged 4-12 years) with a Total Strength and Difficulties Score of 14 or more (slightly raised, high or very high)	Deterioration	Deterioration in latest year • The proportion of children aged 4-12 with a slightly raised, high or very high total difficulties score is similar between 2023 and 2024 (both 20%) • The gap between children in the most deprived and least deprived areas has increased slightly from 15 percentage points in 2023 to 16 percentage points in 2024. Although there was an increase in the percentage of children in both the most and least deprived areas with a slightly raised, high or very high total difficulties score, the increase was larger for those in the most deprived areas
3. Mean Warwick-Edinburgh Mental Wellbeing Scale (WEMWBS) scores for 13–15-year-olds		Changed measure: new measure based on the Scottish Health Survey: (WEMWBS). Only one data point is available for Mean WEMWBS scores for 13–15-year-olds so analysis of progress over time is **not** available for this measure
4. Percentage of P1, P4 and P7 pupils (combined) achieving expected CfE Levels for Literacy	**Improvement**	**Improvement** • In 2024/25, the percentage of primary pupils achieving expected levels in literacy is the highest level to date (74.5%) • The gap between the most and least deprived areas reached its lowest ever level (19.4%)

Metric	Progress over time (5 years)	Progress in latest year
5. Percentage of S3 pupils achieving CfE Third Level or better for Literacy	**Improvement**	**Improvement** • In 2024/25, the percentage of S3 pupils achieving expected levels in literacy is the highest level to date (89.8%) • The gap between the most and least deprived areas reached its lowest ever level (10.8%)
6. Percentage of P1, P4 and P7 pupils (combined) achieving expected CfE Levels for Numeracy	**Improvement**	**Improvement** • In 2024/25, the percentage of primary pupils achieving expected levels in numeracy is the highest level to date (80.3%) • The gap between the most and least deprived areas reached its lowest ever level (16.6%)
7. Percentage of S3 pupils achieving CfE Third Level or better for Numeracy	**Improvement**	**Improvement** • In 2024/25, the percentage of S3 pupils achieving expected levels in numeracy is the highest level to date (90.9%) • The gap between the most and least deprived areas reached its lowest ever level (11.6%)
8. Percentage of secondary school leavers achieving one or more passes in National Qualifications at SCQF L4 or better	No consistent Improvement (fluctuating trend)	Deterioration • At SCQF Level 4 or better, 95.2% of secondary school leavers achieved 1+ NQ in 2023/24, lower than the 96% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 5.9% in 2022/23 to 7.3% in 2023/24
9. Percentage of secondary school leavers achieving one or more passes in National Qualifications at SCQF L5 or better	Deterioration	Deterioration • At SCQF Level 5 or better, 83.5% of secondary school leavers achieved 1+ NQ in 2023/24, lower than the 84.8% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 20.2% in 2022/23 to 22.7% in 2023/24

Metric	Progress over time (5 years)	Progress in latest year
10. Percentage of secondary school leavers achieving one or more passes in National Qualifications at SCQF L6 or better	Deterioration	Deterioration • At SCQF Level 6 or better, 57.4% of secondary school leavers achieved 1+ NQ in 2023/24, lower than the 57.9% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 36.8% in 2022/23 to 38.4% in 2023/24
11. New Percentage of senior phase secondary school leavers achieving five or more passes at SCQF L4 or better under all SCQF measure	Deterioration	New measure to better align those reported in the NIF and the LGBF Deterioration • At SCQF Level 4 or better, 84.1% of senior phase secondary school leavers achieved 5+ passes under the 'all' SCQF measure in 2023/24, lower than the 85% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 17.4% in 2022/23 to 19% in 2023/24
12. New Percentage of senior phase secondary school leavers achieving five or more passes at SCQF L5 or better under all SCQF measure	Deterioration	New measure to better align those reported in the NIF and the LGBF Deterioration • At SCQF Level 5 or better, 66.6% of senior phase secondary school leavers achieved 5+ passes under the 'all' SCQF measure in 2023/24, higher than the 66.3% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 34.1% in 2022/23 to 35% in 2023/24

Metric	Progress over time (5 years)	Progress in latest year
13. New Percentage of senior phase secondary school leavers achieving five or more passes at SCQF L6 or better under all SCQF measure	No consistent Improvement (fluctuating trend)	New measure to better align those reported in the NIF and the LGBF **Mixed** • At SCQF Level 5 or better, 39% of senior phase secondary school leavers achieved 5+ passes under the 'all' SCQF measure in 2023/24, higher than the 37.9% in 2022/23 • The gap between the proportion of school leavers from the most deprived and least deprived areas has increased from 37.9% in 2022/23 to 39.7% in 2023/24
14. Percentage of 16–19-year-olds participating in Education, Training or Employment		HM Revenue and Customs (HMRC) data was included within the 2025 Annual Participation Measure (APM) dataset for the first time. This created a change in the participation measure data which means comparisons to previous years cannot be made on a like for like basis. Therefore, for NIF reporting purposes, 2025 is the new baseline for this measure and analysis of progress over time is not available. The full time series is available in the Annual Participation Measure statistics however comparisons to previous years should be interpreted with care due to the absence of HMRC data in previous years. • In 2025, 93.3% of 16-19-year-olds were participating in Education, Training or Employment. • The gap between the proportion of 16–19-year-olds participating in education, employment or training in the most and least deprived areas was 8.6 percentage points in 2025.

Metric	Progress over time (5 years)	Progress in latest year
15. Percentage of secondary school leavers in a positive initial destination	**Improvement overall**	Deterioration • 95.7% of secondary school leavers were in a positive initial destination in 2023/24, slightly lower than the 95.9% in 2022/23 • The gap in the proportion of school leavers in an initial positive destination has increased from 3.7 percentage points in 2022/23 to 4.3 percentage points in 2023/24
16. Percentage attendance across all schools	No consistent Improvement (fluctuating trend)	**Improvement** • Attendance across all sectors was 91.0% in 2024/25, an increase compared to that in 2023/24 (90.3%) • The gap in attendance rates between children living in the most and least deprived areas of Scotland has decreased from 6.7% in 2023/24 to 6.5%

The 27–30-month review measure has been updated to better align with the Local Government Benchmarking Framework (LGBF). It now includes children with no concerns plus those with no concerns but some incomplete domains. The calculation also changes from “all children” to “children reviewed.” Three new attainment measures under the All SCQF measure have been added to better align those reported in the NIF and the LGBF. These look at the percentage of senior phase school leavers achieving five or more passes at SCQF Levels 4 or better, 5 or better, and 6 or better. These measures provide a broader picture of attainment, including a wider range of awards.

Local Government Benchmarking Framework

The Local Government Benchmarking Framework (LGBF) is a high-level benchmarking tool designed to help senior management teams and elected members ask questions about key council services. It reflects a commitment by SOLACE (Scotland) and COSLA to develop better measurement and comparable data in order to help councils improve services, target resources to areas of greatest impact and enhance public accountability.

There are 108 indicators organised across nine key themes of: adult social care, children’s services, corporate services, culture and leisure services, economic development and planning, environmental services, financial sustainability, housing, and tackling climate change.

The education measures in the Scottish Local Government Benchmarking Framework (LGBF) are primarily found within the Children's Services category,

focusing on school attainment, costs, and pupil wellbeing. These measures are designed to help Scottish local authorities compare performance and drive improvement.

The key education performance indicators (PIs) generally cover the following areas:

Attainment and Achievement

- Broad General Education (BGE):
    - Percentage of P1, P4, and P7 pupils combined achieving the expected Curriculum for Excellence (CfE) level in literacy and numeracy
    - The attainment gap in literacy and numeracy for P1, P4, P7 combined between the least deprived and most deprived pupils.
- Senior Phase Education:
    - Percentage of pupils gaining 5 or more awards at SCQF Level 5
    - Percentage of pupils gaining 5 or more awards at SCQF Level 6
    - Attainment in the context of deprivation: Percentage of pupils from the most deprived areas (SIMD) gaining 5 or more awards at SCQF level 5 and 6
    - Overall average total tariff scores for each quintile
- Leaver Destinations: Percentage of pupils entering positive destinations and participation rate for 16–19-year-olds

Cost and Efficiency

- Cost per primary school pupil: total expenditure divided by the number of pupils
- Cost per secondary school pupil: Total expenditure divided by the number of pupils
- Cost per pre-school education place

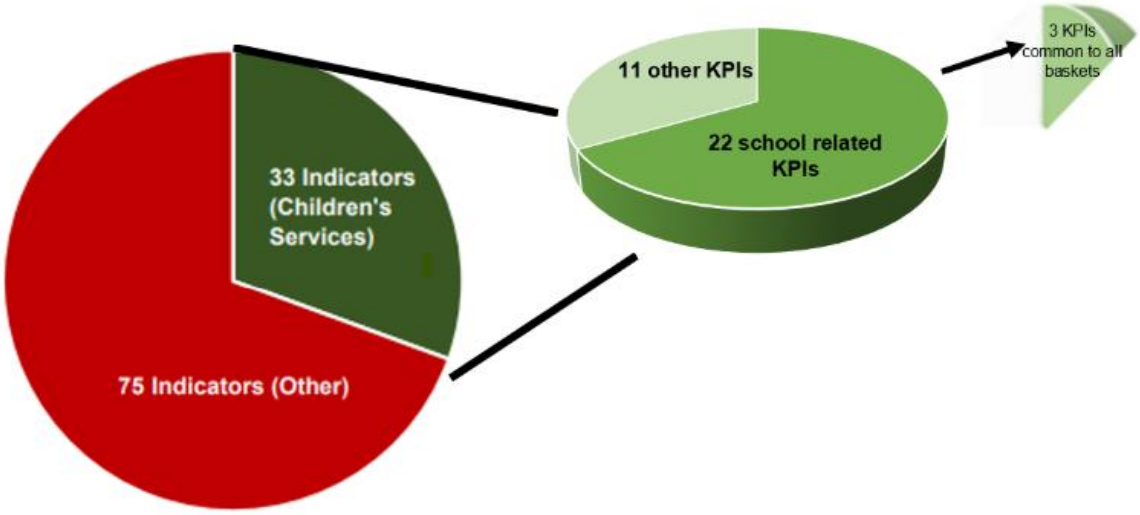
School Environment and Well-being

- Attendance Rates: Overall school attendance rates
- Looked After Children (LAC) Attendance: Attendance rates for children looked after in the community
- Exclusion Rates: Number of exclusions per 1,000 pupils
- Looked After Children (LAC) Placements: Percentage of Looked After Children with more than one placement in the last year
- Percentage of adults satisfied with local schools.

Early Learning and Childcare (ELC)

- Percentage of funded early years provision which is graded "good" or better
- Percentage of children meeting developmental milestones

Around a third of the indicators from the LGBF are dedicated to Children's Services. From these 33 performance indicators are set with 22 specifically related to school performance. Almost all of these indicators are outcome indicators i.e. there is no reference to inputs such as leadership or learning, teaching and assessment bar costs associated with education.



Standardised and Professional Assessment

Across the national performance frameworks, LGBF and inspection evidence, there is a reliance on Insight measures primarily drawn from SQA National Qualifications at National 5, Highers, and Advanced Highers. Annual pass rates and attainment statistics serve as a critical measure for secondary education performance. In addition, across the Broad General Education Achievement of Curriculum for Excellence (ACEL) data, based on teacher professional judgment, tracks the proportion of primary and secondary pupils achieving expected levels in literacy and numeracy.

HMI Inspections

Primary Sector (2022-23)
Total number of school inspections: 196 in total (96 full and 100 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	0	0	0	0
Weak	11	18	8	15
Satisfactory	18	39	14	46
Good	31	100	34	94
Very Good	34	38	38	41
Excellent	2	1	2	0
Totals	96	196	96	196

Primary Sector (2023-24)
Total number of school inspections: 198 in total (96 full and 102 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	0	0	1	0
Weak	16	15	3	18
Satisfactory	14	43	21	46
Good	32	102	35	92
Very Good	33	37	36	40
Excellent	1	1	0	2
Totals	96	198	96	198

Primary Sector (2024-2025)
Total number of school inspections: 196 in total (96 full and 100 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	2	1	2	2
Weak	6	12	4	11
Satisfactory	24	42	15	45
Good	30	102	34	96
Very Good	31	38	38	42
Excellent	3	1	3	0
Totals	96	196	96	196

For the primary sector over the last three years, for QI 1.3 Leadership of change: the majority of schools were evaluated as good, very good or excellent (most as satisfactory or better). QI 2.3 Learning, teaching and assessment: the majority were evaluated as good, very good or excellent (almost all as satisfactory or better). QI 3.1 Ensuring wellbeing, equality and inclusion: most schools were evaluated as good, very good or excellent (almost all as satisfactory or better). QI 3.2 Raising attainment and achievement: the majority were evaluated as good, very good or excellent (most as satisfactory or better).

HM Inspectors undertook 113 individual school inspections across secondary schools (including all throughs) between 2022-23 to 2024-2025. This includes public funded schools.

Secondary (2022-23)
Total number of school inspections: 37 in total (18 full and 19 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	1	1	1	2
Weak	1	2	2	3
Satisfactory	5	12	4	8
Good	5	16	7	19
Very Good	4	6	2	4
Excellent	2	0	2	1
Totals	18	37	18	37

Secondary (2023-24)
Total number of school inspections: 38 in total (19 full and 19 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	0	0	0	0
Weak	3	6	3	6
Satisfactory	4	13	5	10
Good	5	10	4	14
Very Good	6	9	6	8
Excellent	1	0	1	0
Totals	19	38	19	38

Secondary (2024-2025)
Total number of school inspections: 38 in total (19 full and 19 short)

Gradings	1.3	2.3	3.1	3.2
Unsatisfactory	0	0	1	1
Weak	7	4	2	10
Satisfactory	3	14	6	8
Good	7	14	8	13
Very Good	2	5	2	4
Excellent	0	1	0	2
Totals	19	38	19	38

For the secondary sector over the last three years, for QI 1.3 Leadership of change: the majority of schools were evaluated as good, very good or excellent (most as satisfactory or better) with the exception of the latest year. QI 2.3 Learning, teaching and assessment: the majority were evaluated as good, very good or excellent (most are as satisfactory or better). QI 3.1 Ensuring wellbeing, equality and inclusion: majority of schools were evaluated as good, very good or excellent (most are as

satisfactory or better). QI 3.2 Raising attainment and achievement: the majority were evaluated as good, very good or excellent (majority as satisfactory or better).

The percentage of schools requiring further inspections over time

Year	Total number of inspections	Schools requiring further inspection	Proportion of further inspections from sample
2016-17	18 full models	7 full models (41% of sample)	41%
2017-18	19 full models	4 full models (21% of sample)	21%
2018-19	27 (19 FM / 8 SM)	2 full models (10% of sample) and 1 short (12.5% of sample)	11%
2019-20	32 (17 FM / 15 SM)	4 full models (24% of sample) and 2 short model (13% of sample)	18%
2020-21	No routine inspections	No routine inspections	No routine inspections
2021-22	No routine inspections	No routine inspections	No routine inspections
2022-23	37 (18 FM / 19 SM)	3 full models (17% of sample) and 4 short models (21%)	19%
2023-24	38 (19 FM / 19 SM)	5 full models (26% of sample) and 5 short models (26%)	26%
2024-25	38 (19 FM / 19 SM)	10 full models (52% of sample) and 5 short models (26%)	39%

In 2022-23, there were 7 schools subject to a further inspection i.e. 1 in 5 schools inspected during that period. In 2023-24, there were 10 schools subject to a further inspection i.e. 1 in 4 and last session during 2024-2025, there were 15 schools subject to a further inspection i.e. just over 1 in 3.

There is ongoing work by the Inspectorate to develop a quality improvement framework for the inspection of local authorities.

External Evaluations

The Organisation for Economic Co-operation and Development Organisation (OECD) review of the Curriculum for Excellence (CfE) in 2021 was complimentary of the Scottish education system. It highlighted the continued relevance and ambition of CfE as the right approach for Scotland and that it continues to be viewed internationally as an inspiring example of curriculum practice. However, it also highlighted opportunities for its evolution and ongoing improvement to ensure a structured and long-term approach is taken.

The latest data from the OECD's Programme for International Student Assessment (PISA) 2022 show that Scotland’s performance has declined from "high" to around average in PISA rankings compared to other nations. Scotland is now behind England in all three subjects, close to Northern Ireland, and just above Wales in mathematics. Key data includes:

- Mathematics: 471 (below the OECD average of 472). This was an 18-point drop from 2018, marking a continued downward trend since 2006
- Reading: 493 (above the OECD average of 476). This was an 11-point drop from 2018
- Science: 483 (above the OECD average of 485, similar to 2018/2022 context).
- Social Gap: The attainment gap in mathematics between the richest and poorest students was wider in Scotland (98 points) than the OECD average (93 points)

The Scottish Government are committed to continuing to use OECD's PISA assessment as a measure of the success of our education system. This will be complemented going forward with specific data to compare in reading literacy, maths and science compared to other nations, via the Trends in International Mathematics and Science Study (TIMSS) and the Progress in International Reading Literacy Study (PIRLS). Participation is scheduled for the 2026 PIRLS cycle and the 2027 TIMSS cycle.

For PIRLS 2026, Scotland will participate in the next cycle of the reading literacy study, with results expected to be published in December 2027 and for TIMSS 2027, Scotland has confirmed its participation in the maths and science study. A field trial will take place in March 2026, followed by the main study in 2027. Results for this are expected in December 2028. These studies were previously dropped by the Scottish Government, and their reintroduction is part of a move to increase internationally comparable data on Scottish education performance.

Appendix B - Poverty Related Attainment Gap

The Scottish Attainment Challenge has been running since 2015 with various changes over the years. The Scottish Government's current commitments to the Scottish Attainment Challenge are to invest up to £1 billion in the SAC programme over the course of this parliamentary term; and to continue funding through the 2026/27 academic year to provide councils and schools with some certainty of funding beyond the May 2026 Scottish Parliamentary elections.

When considering data by the Scottish Index of Multiple Deprivation (SIMD), it is important to note that the data show the difference between young people living in the most and least deprived areas. Not every person living in a deprived area will themselves be experiencing high levels of deprivation and not everyone experiencing deprivation will live in a deprived area.

Broad General Education: Attainment Gap

The attainment gap among primary pupils combined was at its narrowest ever for literacy and numeracy. The gap has been declining in the last five years.

Chart 1: The attainment gap in literacy at primary level has narrowed to its lowest ever level

Percentage of P1, P4 and P7 pupils (combined) achieving expected CfE level in literacy by SIMD, 2016-17 to 2024-25

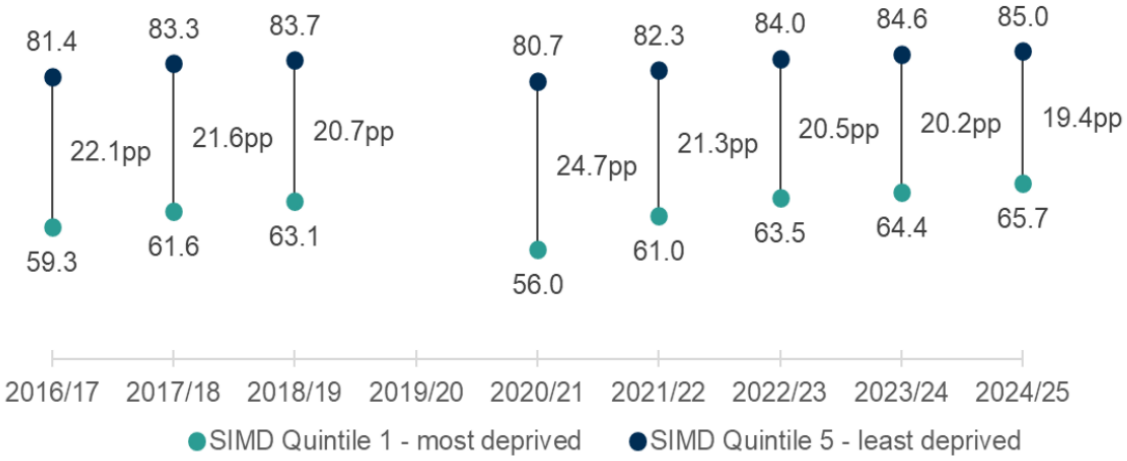
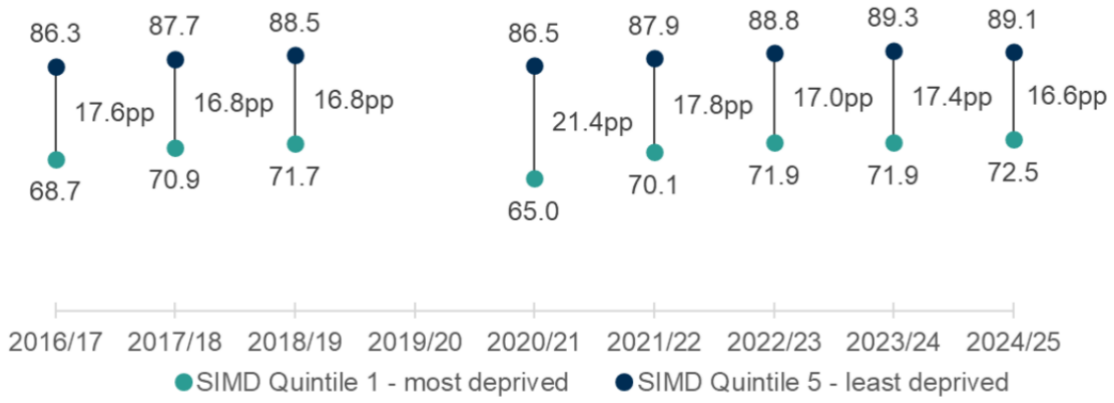


Chart 2: The attainment gap in numeracy at primary level decreased to the lowest on record

Percentage of P1, P4 and P7 pupils (combined) achieving expected CfE level in numeracy by SIMD, 2016-17 to 2024-25



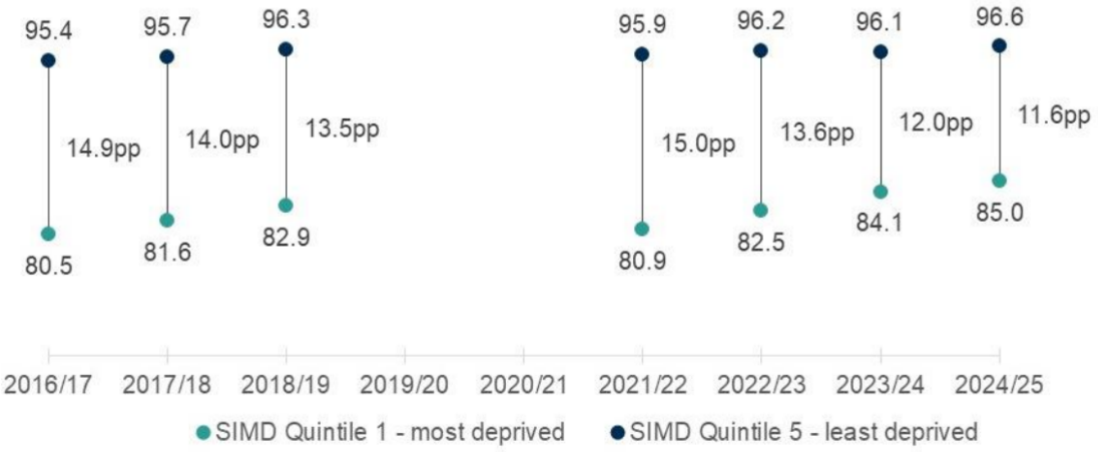
The attainment gap among S3 pupils for the proportion achieving third level was at its narrowest ever for literacy and numeracy. The gap has been declining in the last four years.

Chart 3: The attainment gap in literacy at S3 narrowed in the latest year to the lowest on record

Percentage of S3 pupils achieving third level or better in Literacy by SIMD, 2016-17 to 2024-25

Chart 4: The attainment gap in numeracy at S3 narrowed to its lowest ever level

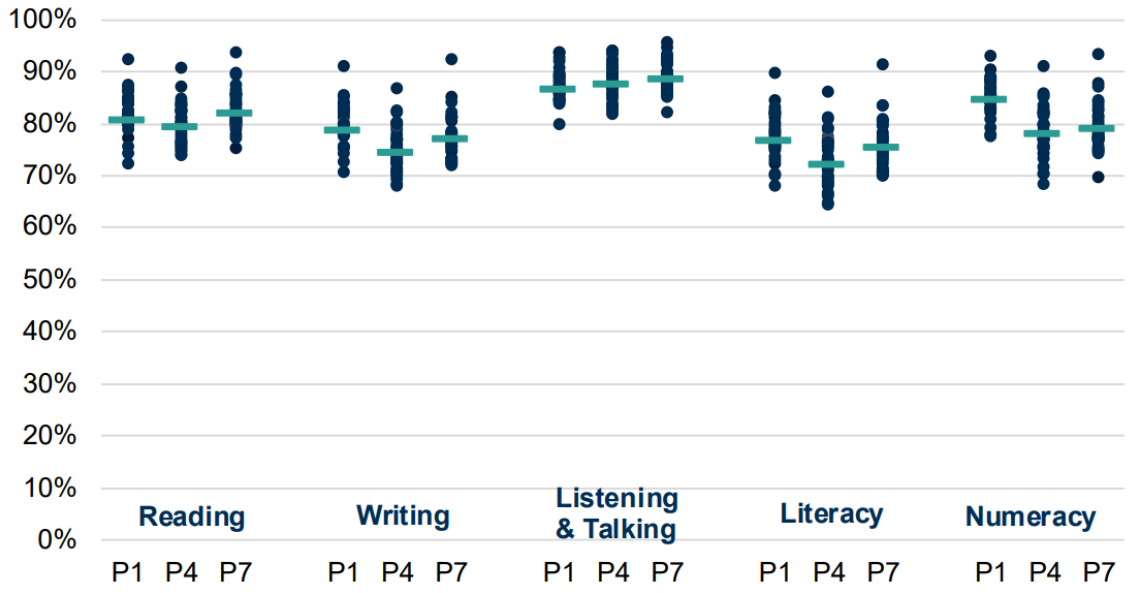
Percentage of S3 pupils achieving third level or better in Numeracy by SIMD, 2016-17 to 2024-25



There is significant variation in ACEL data for literacy and numeracy at P1, P4, P7 and S3.

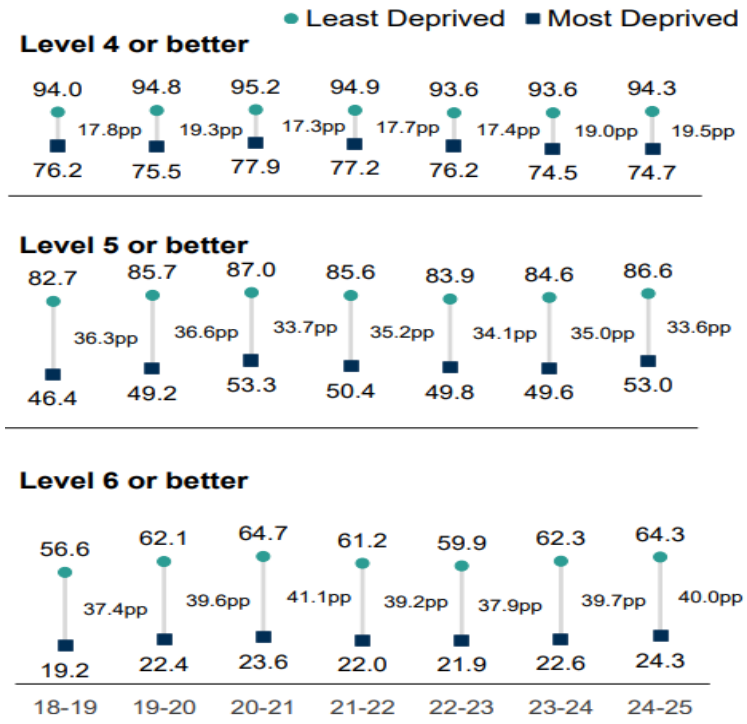
Chart 14: Variation at primary level between local authorities was greatest for writing and smallest for listening and talking

Percentage of P1, P4 and P7 pupils achieving expected CfE levels by organiser and local authority, 2024-25

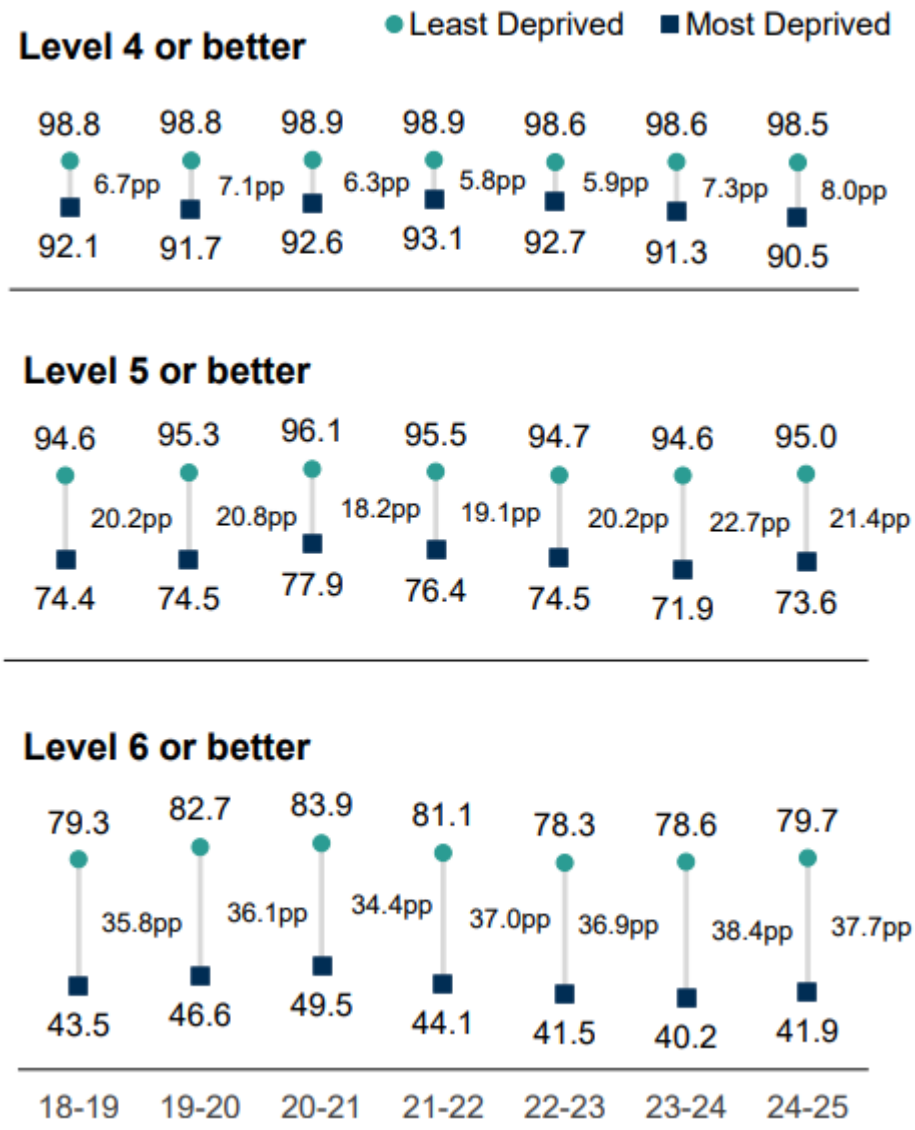


Senior Phase: Attainment Gap

Leaver Attainment (All SCQF measures – five or more passes): The gap between those in the most and least deprived areas at SCQF Level 4 or better was 19.5 percentage points, the highest it has been over the last five years. The gap at SCQF Level 5 or better was 33.6 percentage points, narrower than 35.0pp in 2023-24 and narrower than 36.3pp in 2018-19. The gap at SCQF Level 6 or better was 40.0 percentage points, wider than 39.7pp in 2023-24 and wider than 37.4pp in 2018-19. The gap at SCQF level 4 or better, 5 or better and 5 or better is worsening.



Leaver Attainment (National Qualifications – one or more pass): The gap between those in the most and least deprived areas at SCQF Level 4 or better was 8.0 percentage points, wider than 7.3pp in 2023-24 and wider than 6.7pp in 2018-19. The gap at SCQF Level 5 or better was 21.4 percentage points, narrower than 22.7pp in 2023-24 but wider than 20.2pp in 2018-19. The gap at SCQF Level 6 or better was 37.7 percentage points, narrower than 38.4pp in 2023-24 but wider than 35.8pp in 2018-19.



There is a significant gap in attainment (whether measured at all SCQF or National Qualifications) between FME and non-FME or Quintile 1 and Quintile 5 (See table below). At higher levels of qualifications, the gap is wider if using the quintiles than FME.

All SCQF National Awards 2025

Awards	Level 3	Level 4	Level 5	Cohort
1 or more	97.28%	94.54%	85.67%	58291
2 or more	95.40%	91.50%	78.79%	58291
3 or more	92.90%	88.72%	72.18%	58291
4 or more	90.35%	85.68%	65.00%	58291
5 or more	86.70%	81.37%	57.56%	58291
6 or more	78.99%	74.42%	49.17%	58291
7 or more	65.82%	61.67%	37.65%	58291

All A-D National Awards 2025

Awards	Level 3	Level 4	L5 D	L5 C	L5 B	L5 A	Cohort
1 or more	96.84%	93.60%	83.22%	81.08%	71.28%	54.40%	58291
2 or more	94.75%	90.32%	75.74%	71.22%	57.99%	38.88%	58291
3 or more	91.87%	87.18%	68.62%	62.05%	47.59%	29.65%	58291
4 or more	88.63%	83.34%	61.02%	53.15%	38.79%	23.14%	58291
5 or more	83.11%	77.44%	52.91%	44.45%	31.25%	17.88%	58291
6 or more	71.79%	67.30%	43.82%	35.49%	24.36%	13.25%	58291
7 or more	53.10%	49.37%	30.96%	24.60%	16.42%	8.45%	58291

FME Awards 2025

Awards	Level 3	Level 4	Level 5	Cohort
1 or more	93.95%	86.78%	67.47%	10885
2 or more	89.93%	79.72%	54.49%	10885
3 or more	84.38%	73.76%	44.44%	10885
4 or more	79.36%	67.94%	35.38%	10885
5 or more	72.78%	60.70%	27.97%	10885
6 or more	60.63%	50.83%	20.74%	10885

FME Awards 2025

Awards	Level 3	Level 4	L5 D	L5 C	L5 B	L5 A	Cohort
1 or more	93.08%	84.59%	62.32%	58.90%	44.11%	26.78%	10885
2 or more	88.69%	77.19%	49.11%	43.27%	28.85%	14.57%	10885
3 or more	82.41%	70.60%	39.31%	32.55%	20.00%	9.31%	10885
4 or more	76.21%	63.90%	30.84%	24.21%	13.87%	6.26%	10885
5 or more	67.16%	54.46%	23.35%	17.46%	9.48%	4.48%	10885
6 or more	50.61%	41.81%	16.49%	12.06%	6.55%	3.04%	10885

7 or more	45.07%	37.77%	13.72%	10885

Non-FME Awards	Level 3	Level 4	Level 5	Cohort
1 or more	98.04%	96.32%	89.85%	47406
2 or more	96.65%	94.20%	84.37%	47406
3 or more	94.86%	92.15%	78.55%	47406
4 or more	92.88%	89.75%	71.80%	47406
5 or more	89.90%	86.12%	64.36%	47406
6 or more	83.21%	79.84%	55.70%	47406
7 or more	70.58%	67.16%	43.14%	47406

Q1 - All Awards	Level 3	Level 4	Level 5	Cohort
1 or more	95.96%	90.68%	76.31%	12921
2 or more	92.84%	85.50%	65.70%	12921
3 or more	88.85%	81.09%	56.44%	12921

7 or more	32.41%	26.25%	10.34%	7.25%	3.94%	1.75%	10885

Non-FME Awards	Level 3	Level 4	L5 D	L5 C	L5 B	L5 A	Cohort
1 or more	97.70%	95.67%	88.02%	86.17%	77.51%	60.74%	47406
2 or more	96.14%	93.33%	81.86%	77.64%	64.68%	44.46%	47406
3 or more	94.04%	90.98%	75.34%	68.82%	53.92%	34.33%	47406
4 or more	91.48%	87.80%	67.95%	59.79%	44.51%	27.02%	47406
5 or more	86.77%	82.72%	59.69%	50.65%	36.25%	20.96%	47406
6 or more	76.65%	73.15%	50.10%	40.87%	28.44%	15.60%	47406
7 or more	57.85%	54.69%	35.70%	28.59%	19.28%	9.99%	47406

Q1 - All Awards	Level 3	Level 4	L5 D	L5 C	L5 B	L5 A	Cohort
1 or more	95.16%	88.93%	72.36%	69.23%	56.04%	37.13%	12921
2 or more	91.84%	83.42%	61.03%	55.64%	40.07%	21.96%	12921
3 or more	87.42%	78.70%	51.69%	44.40%	29.38%	14.94%	12921

4 or more	85.01%	76.63%	47.54%	12921
5 or more	80.09%	70.67%	39.10%	12921
6 or more	69.68%	61.88%	30.76%	12921
7 or more	54.52%	48.25%	21.20%	12921

4 or more	82.79%	73.37%	42.77%	34.73%	21.48%	10.46%	12921
5 or more	75.71%	65.66%	34.18%	26.36%	15.62%	7.65%	12921
6 or more	61.64%	54.08%	26.03%	19.15%	11.18%	5.05%	12921
7 or more	41.92%	36.19%	16.66%	11.91%	6.94%	2.98%	12921

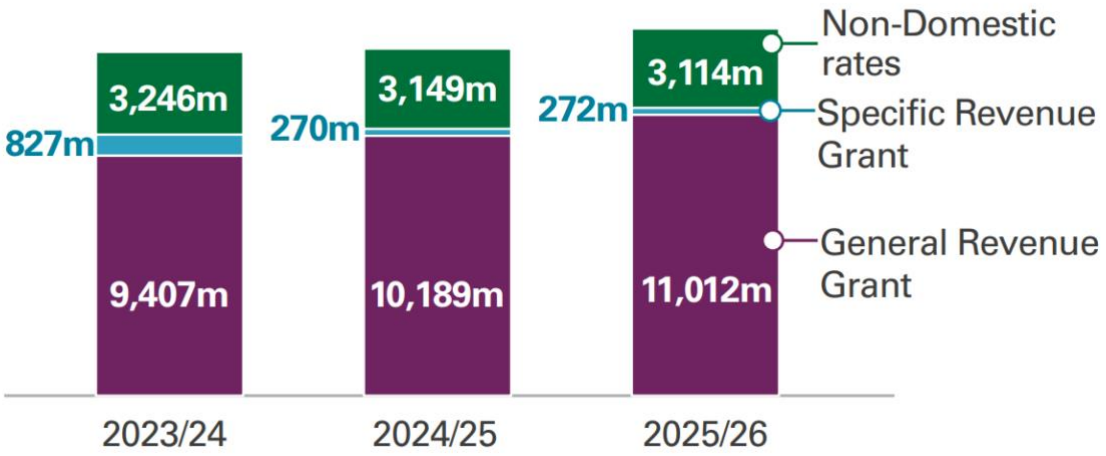
Q5 - All Awards	**Level 3**	**Level 4**	**Level 5**	**Cohort**
1 or more	98.68%	97.98%	94.73%	11054
2 or more	97.94%	97.00%	91.74%	11054
3 or more	97.01%	95.87%	88.47%	11054
4 or more	95.60%	94.32%	84.08%	11054
5 or more	93.70%	92.08%	78.89%	11054
6 or more	89.70%	88.08%	71.79%	11054
7 or more	79.85%	77.97%	60.27%	11054

Q5 - All Awards	**Level 3**	**Level 4**	**L5 D**	**L5 C**	**L5 B**	**L5 A**	**Cohort**
1 or more	98.38%	97.61%	93.81%	92.84%	87.33%	75.44%	11054
2 or more	97.49%	96.51%	90.35%	87.96%	78.92%	61.57%	11054
3 or more	96.42%	95.16%	86.46%	81.83%	70.73%	50.74%	11054
4 or more	94.85%	93.31%	81.54%	75.38%	62.04%	42.50%	11054
5 or more	92.08%	90.26%	75.21%	67.46%	53.19%	34.75%	11054
6 or more	85.04%	83.41%	66.84%	58.02%	44.20%	27.11%	11054
7 or more	68.64%	66.95%	52.06%	43.82%	32.21%	18.61%	11054

Appendix C - Local Authority Funding

Scottish Government

The Scottish Government publishes a draft budget every year, usually in December, which is subject to parliamentary scrutiny and approval. The final Scottish Budget, generally agreed in February, is accompanied by the Local Government Finance settlement, which outlines the funding each council will receive.
The Scottish Government will provide £15.2 billion to local authorities in 2025/26.

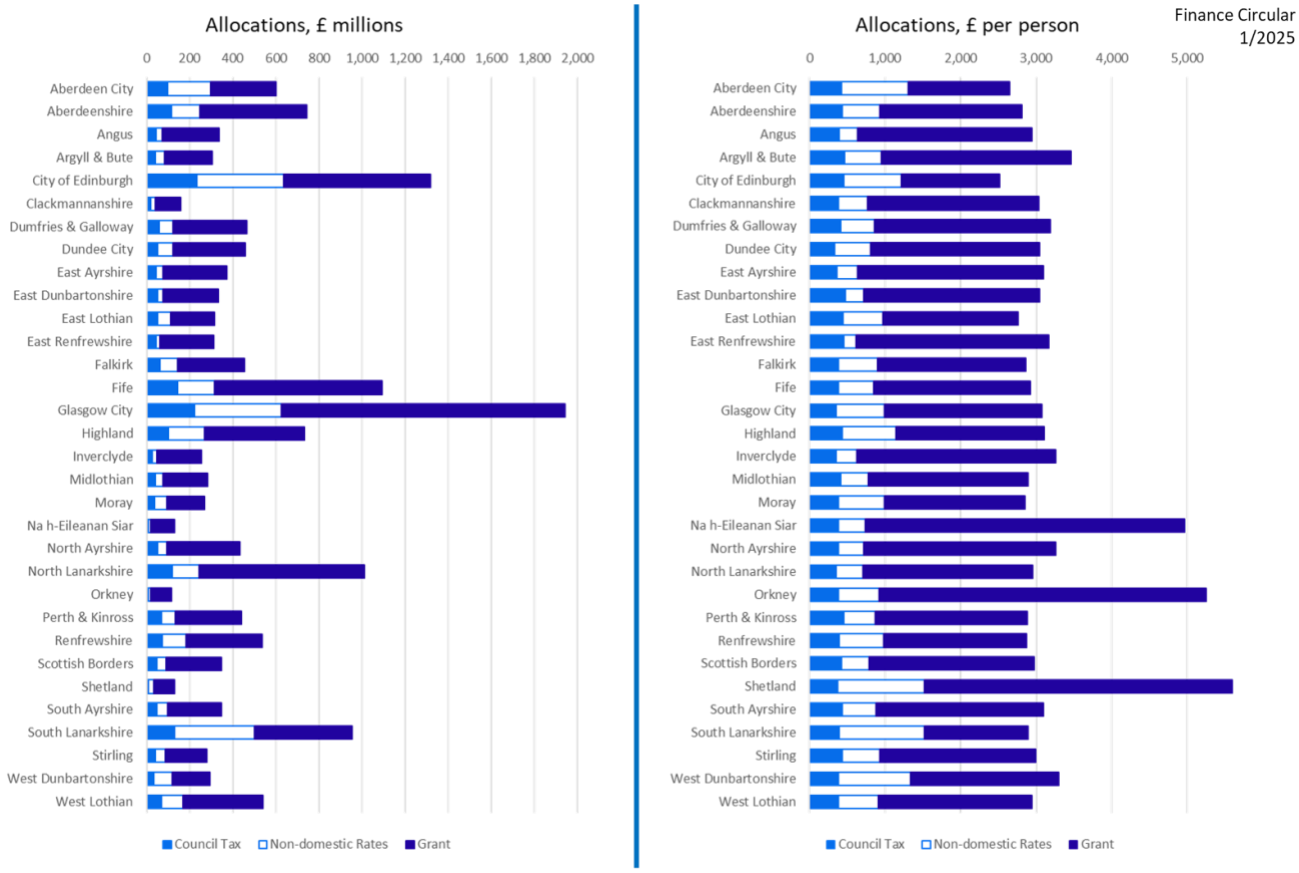


The level of funding allocated to local authorities is expected to change throughout the year as additional funding is made available to councils. This is why the 2025/26 local government budget is £15.2 billion compared to £14.3 billion above.

The Scottish Government seeks to distribute its funding fairly between local authorities by considering a number of criteria including population, pupil numbers, deprivation, rurality, and service indicators for other non-education statutory services. The Convention of Scottish Local Authorities (COSLA), the national association of Scottish councils, is closely involved on distribution mechanisms.

All councils are receiving an increased revenue allocation in 2025/26, in both cash and real terms.[86]

[86] Scottish Local Government Finance and 2025-26+Local+Government+Finance+Circular+10-2024+-+12+December+2024.pdf



There is no specific funding for education or other policy areas set by the Scottish Government. There are, however, a few Scottish Government led initiatives for education that are ring fenced for specific purposes and outcomes such as the Scottish Attainment Challenge and Pupil Equity Fund.

The debate between the Convention of Scottish Local Authorities (COSLA) and the Scottish Government over ring-fencing centres on the balance between national policy priorities and local autonomy, with 2026 budget discussions indicating roughly 7% of revenue allocation to local government is either ring-fenced or tied to specific national policies. COSLA argues that high levels of ring-fencing and national initiatives restrict local council's flexibility to make local decisions, making it difficult to manage rising costs and demands on services. They argue that the cumulative effect of ring-fencing and real-terms cuts is leading to the "enfeebling" of local democracy. The Scottish Government often highlights that they are now providing record funding for local government and have provided consecutive real terms increases as confirmed by external commentators such as SPICe and the Accounts Commission. This has allowed local authorities to protect critical services like education. Scottish Government would also note that in 2025-26 only 2.7% or £0.4 billion was formally ring-fenced for specific joint priorities such as the Pupil Equity fund, Gaelic and Criminal Justice Social Work. They emphasise that they are delivering a fair settlement despite challenging financial conditions from the UK government.

Local Council Budgets

Scottish Government's policy towards local authorities' spending is to allow local authorities the financial freedom to operate independently. It is then the responsibility of individual local authorities to manage their own budgets and to allocate the total financial resources available to them, including on education, on the basis of local needs and priorities, having first fulfilled their statutory obligations and the jointly agreed set of national and local priorities. It is for locally elected representatives to make local decisions on how best to deliver services to their local communities.

Education has the highest net revenue expenditure (NRE), with just under £8bn in 2024-25, and a budget estimate for 2025-26 of a little more than £8bn. Education accounts for nearly half of general fund net revenue expenditure in all years since 2021-22.[87]

Local Council spending on education (2024/2025)[88]

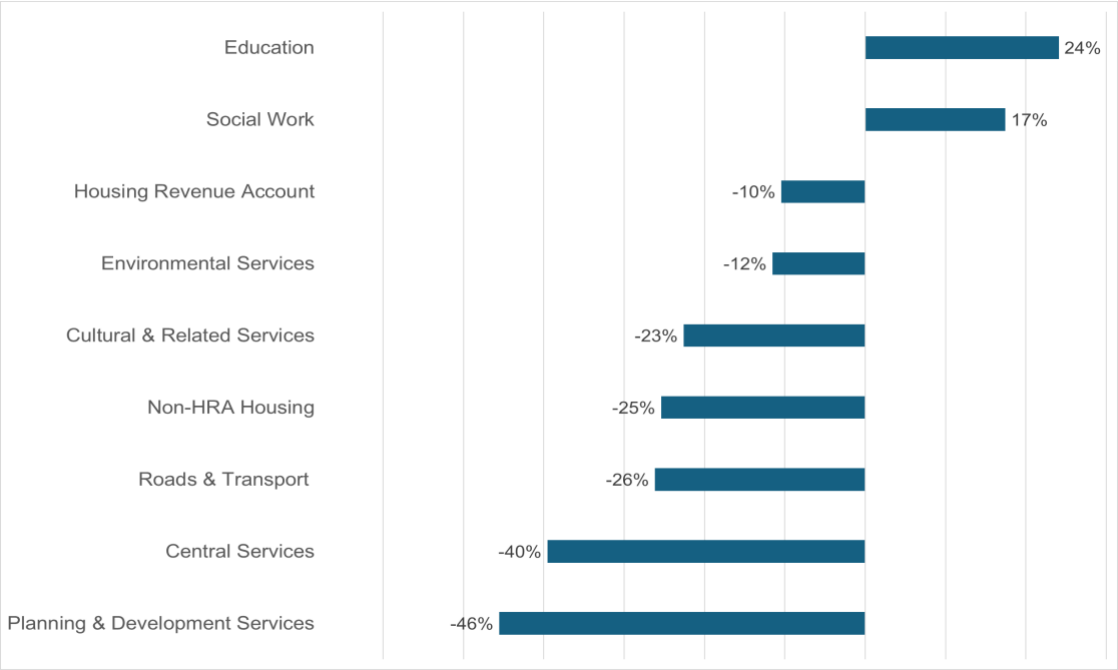
Local council	NRE on education (£mn)	Proportion of overall General Fund NRE	NRE per primary school pupil (£)	NRE per secondary school pupil (£)
Aberdeen City	268,883	50%	7,107	8,291
Aberdeenshire	397,989	54%	7,088	8,663
Angus	159,923	49%	7,167	9,023
Argyll & Bute	146,965	49%	10,160	11,807
City of Edinburgh	582,116	47%	6,686	8,213
Clackmannanshire	80,326	53%	7,658	9,892
Dumfries & Galloway	208,138	47%	8,081	9,517
Dundee City	199,134	46%	6,754	8,280
East Ayrshire	174,481	52%	7,157	8,614
East Dunbartonshire	191,185	60%	7,446	9,982
East Lothian	146,014	49%	6,857	8,435
East Renfrewshire	173,792	59%	6,988	8,654
Falkirk	233,708	52%	7,228	8,755
Fife	510,228	48%	7,219	8,550
Glasgow City	821,145	46%	7,019	9,677
Highland	366,595	51%	8,065	9,909
Inverclyde	113,231	49%	7,159	9,195
Midlothian	165,033	56%	8,111	8,562
Moray	134,806	51%	7,147	8,751
Na h-Eileanan Siar	56,987	49%	13,100	14,358
North Ayrshire	192,554	47%	7,880	9,621
North Lanarkshire	512,858	55%	6,753	8,316

[87] LFR 01 2024-25 and POBE 2025.
[88] Explore the data | Benchmarking

Local council	NRE on education (£mn)	Proportion of overall General Fund NRE	NRE per primary school pupil (£)	NRE per secondary school pupil (£)
Orkney Islands	48,856	45%	11,876	14,806
Perth & Kinross	212,227	49%	7,946	10,126
Renfrewshire	260,401	52%	7,522	8,233
Scottish Borders	162,350	48%	7,762	9,951
Shetland Islands	58,676	48%	12,241	14,010
South Ayrshire	153,517	47%	7,771	8,161
South Lanarkshire	485,983	56%	7,544	9,225
Stirling	145,561	52%	8,273	9,802
West Dunbartonshire	137,104	51%	8,354	8,966
West Lothian	277,230	56%	7,533	8,070
Scotland	**7,777,996**	**50%**	**7,412**	**9,033**

Over the past decade, overall spending on education has continued to grow. Recent increases in education expenditure are mainly driven by the teachers' pay award and additional funding from Scottish Government for policies such as increase in early learning and childcare, the Scottish Attainment Challenge, and expansion of free school meals. Taking inflation into account, council revenue spending on school education across Scotland increased by 16% between 2010/11 and 2024/2025, from £5.8 billion to £6.7 billion. In 2024/25 councils spent £1 billion on early years, £2.8 billion on primary education and £2.8 billion on secondary education, an increase of 141%, 9%, and 2% respectively since 2010/11.

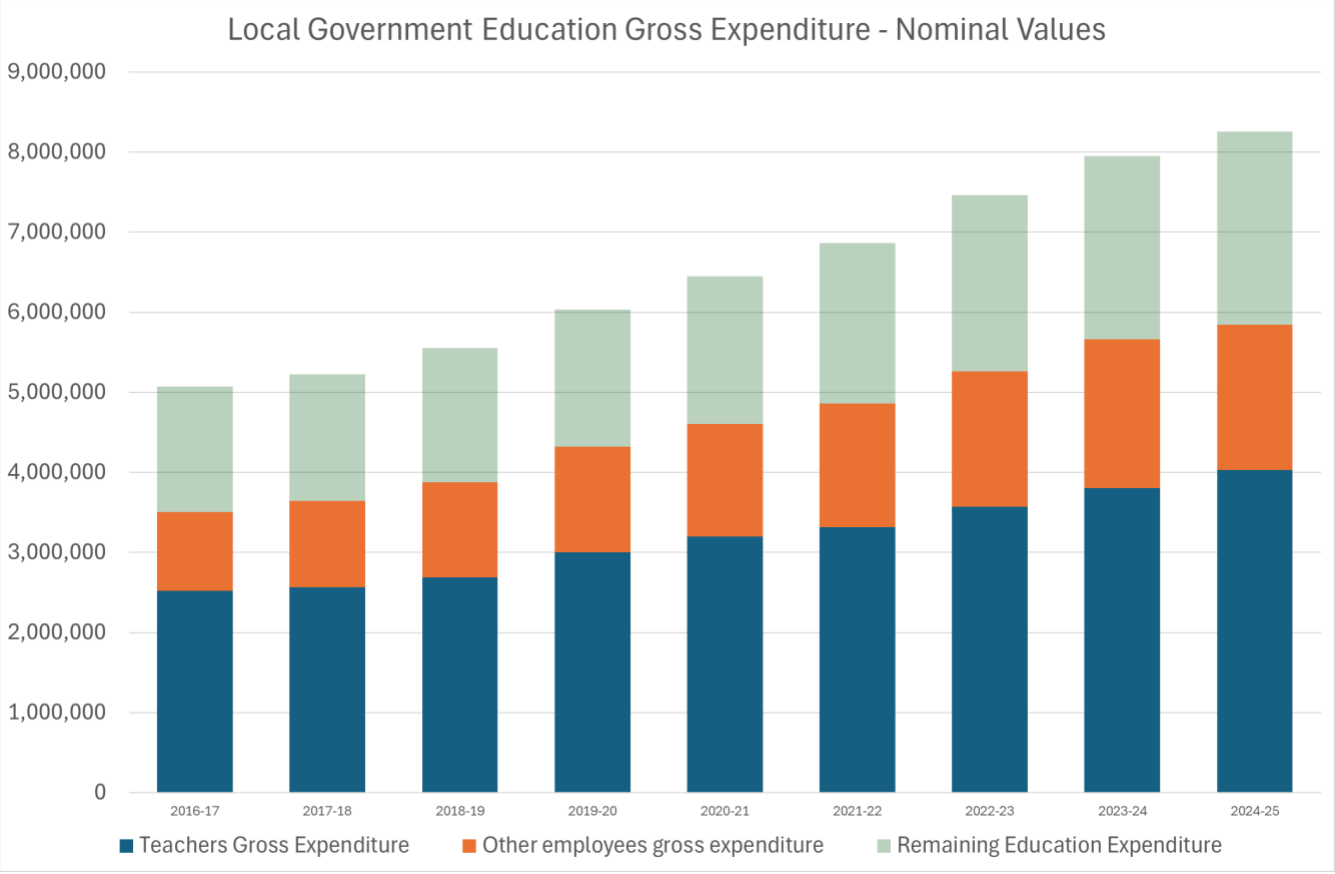
The table below shows the percentage change in real terms net revenue expenditure from 2013/14 to 2024/25. Only social work and education have seen real terms increases.



The variation in council spending on education will reflect a number of factors including composition of the elected members who ultimately approve budget decisions, and variations in the teacher staffing formula used across Scotland for schools (accounts for variations in number of DHTs for example in secondary schools of a similar size) and devolved school management schemes (some issues are devolved such as SQA budgets while others are held centrally).

Analysis from the Accounts Commission[89] did not find a link between spending per pupil and educational attainment. For example, councils with higher spending per primary pupil do not always have higher proportions of pupils achieving expected CfE levels in numeracy or literacy. Similarly, councils with higher spending per secondary pupil do not always have higher attainment at senior level, and some with lower spending per pupil have higher rates of attainment. Many factors impact on the average spend per pupil such as teacher demographics, local choices over non ring-fenced elements of the education staffing budget, public-private partnership/ public finance initiative (PPP/PFI) contract costs and arrangements, service design and management structure.

Statutory duties and staffing costs (around 70% of education spending) severely restrict how councils can allocate resources. Given the increase in teachers' salaries and the freeze on teacher numbers, it significantly limits how much local councils spend on other services such as ASN, ELC, etc.



[89] Improving outcomes for young people through school education

At the time of setting their 2025/26 budgets, councils identified a combined revenue budget gap of around £647 million. At a council level, budget gaps ranged from £70.3 million in the City of Edinburgh Council to £4.4 million in Eilean Siar. This represents five per cent and three per cent of their respective total revenue budgets.

Councils are anticipating that funding pressures will continue, citing several key assumptions that inform budgets in the medium term. Where the information was available:

- most councils report the pressures around annual pay settlements, with many expecting three per cent increases to 2027/28. This, alongside higher employer's National Insurance contributions, increasing overall workforce costs
- potential increases to employer pension contributions, following recent reductions in these
- a majority of councils also reference general inflationary pressures, including increasing costs of goods and services, making councils' operations more expensive
- several councils are also projecting flat cash funding settlements from the Scottish Government
- potential annual increases to council tax rates with a lack of consistency on the projected expected increase from individual councils.

Reporting

Local council finances in Scotland are reported formally on an annual basis, with key financial statistics and audits published yearly. Audit Scotland produces an annual Financial Bulletin on local government to provide an independent analysis of the financial performance of all 32 councils.

The Accounts Commission has a statutory duty to direct councils to publish information enabling comparisons of performance between councils. Over time this will show how well councils are improving local outcomes in partnership with other public bodies. This helps councils improve services, giving local people a better understanding of the performance of their council. This also encourages the use of the Local Government Benchmarking Framework.

The Accounts Commission have indicated the need for budget papers to present key information in a way that is easily accessible and understandable to the public. Even some local appointed auditors reported difficulty in easily identifying key aspects of councils' budgets (e.g., the scale of budget gaps, likely impacts of budget reductions and/or how any planned savings to balance budgets were to be achieved). This raises important questions about how effectively council budget papers communicate to local elected members and local communities what the impact of different budget choices might mean and the overall financial health of their local council. It has long been recognised that there is scope to improve the understandability of council accounts to the public. [90]

[90] Briefing: Local government budgets 2024/25

The Accounts Commission last published a comprehensive report on how efficiently and effectively local councils are using their resources to maximise pupils' achievement in schools in 2014. Their latest report, published in 2021[91], explored how effectively local councils are closing the poverty related attainment gap.

[91] Improving outcomes for young people through school education

Appendix D - Government Policies And Academic Studies

- **2008 Curriculum for Excellence: Building the Curriculum 3–18**[92]

Emphasised flexibility for schools to design local curricula and assessment approaches, embedding subsidiarity at the heart of Scotland's new national curriculum framework.

'[This enabled].. '*increased empowerment and autonomy to schools and practitioners to provide a curriculum that best suits their local context and the needs of all their learners.*' From Prof K Muir, Putting Learners at the Centre[93]

- **2015 Improving Schools in Scotland: An OECD Perspective**[94]

International review advocating that devolved decision-making - empowerment and subsidiarity for Headteachers and learning communities - was essential to realise the aims of Curriculum for Excellence

- **2016 Review of Education Governance in Scotland: Empowerment Agenda Consultation**[95]

A series of discussion papers and stakeholder events proposing a re-balancing of authority from central government and local authorities to schools, explicitly framing subsidiarity as a guiding principle.

  - Including Headteachers Charter – multiple references to the advantages to moving decision-making to those closest to the learner
  - Associated DSM Guidance to ensure schools have defined autonomy over a proportion of their budget

- **2018 Education Reform Joint Agreement between Scottish Government and COSLA**[96]

  Formalised the Empowerment Agenda, delegating budget, staffing and curriculum choices to Headteachers and school clusters under a mutual-trust model

- **2019 Creating an Empowered System: An Evaluation Strategy**[97]

  Outlined key performance indicators and data collection methods to assess the impact of school-level empowerment and subsidiarity across Scotland's education system. "An empowered system is one that grows stronger and more confident, working in partnership to lead learning and teaching that achieves excellence and equity for all learners. Empowerment and collaboration for improvement happen at all levels in an empowered system."

[92] Building the Curriculum 3: A Framework for Learning and Teaching
[93] Putting Learners at the Centre: Towards a Future Vision for Scottish Education
[94] Full Report: Scotland's Curriculum for Excellence | OECD
[95] An Empowered System | Resources | Education Scotland
[96] Education Reform – Joint Agreement
[97] Creating an empowered system: an evaluation strategy

- **2020 ICEA Report: ‘Curriculum, assessment and resource decisions are best made at the point of delivery.’**[98]

- **2020 Putting Learners at the Centre, Prof K Muir**[99]

  Under 'Principles'

  - 'A redistribution of power, influence, and resource within Scottish education to one that reflects the principles of subsidiarity, genuinely empowers teachers and practitioners and where learners’ voices, experiences, perspectives and rights are central to decision making.'

  Under 'Local Government Perspectives'

  - 'A strong and consistent message that emerged from engagements and discussions with me was a desire to see the principle of subsidiarity be enacted in practice.'

- **2022 EIS Response to Prof Muir's Report**

“We wholeheartedly agree with Ken Muir’s declaration of the need for:

- Redistribution of power, influence, and resource within Scottish education to reflect the principles of de-centralisation and local decision-making, to genuinely empower teachers and practitioners and put learners’ voices at the heart of decision making. The EIS has argued consistently for greater empowerment of teachers and democratic decision-making since the last Governance Review of Education in 2017

- Governance arrangements for national and local bodies that are designed to include teacher voice, alongside that of learners and other stakeholders. The EIS has led the calls for teacher empowerment to extend to national education bodies which should function wholly in support of learners, their teachers and wider school communities.”

- **2023 ICEA Report: 'Move responsibility for key decisions to schools and teachers.'**

Subsidiarity and cultural change were central arguments made by Chapman and Donaldson (2023) in their paper Learning is Scotland’s Future. We are strongly supportive of this approach but believe that there remains some way to go to achieve the full benefits of local decision making and realise the potential that exists within schools and their communities.

- **Specific Recommendation 3**

Pursue the principle of subsidiarity through reporting and financial arrangements that allow effective decision making at the local level.

[98] Supporting documents - International Council of Education Advisers Report 2018-2020 - gov.scot

[99] Putting Learners at the Centre: Towards a Future Vision for Scottish Education

- **2025 Creating tomorrow's education for today – Chapman and Donaldson 2025**[100]

Within 'seven steps that could create a more dynamic approach to policymaking that can bridge the gap with the classroom and thus the learning and wellbeing of young people.'

- "The principle of subsidiarity that we explored in Leading from the Classroom should be more entrenched in our educational culture. The closer decision-making is to the realities of the classroom, the more the focus will be on the needs of young people and the specifics of learning and teaching
- "The challenge for policy is to secure ownership of and commitment to overall, national purposes and to create the conditions that will facilitate, animate and inform their realisation in practice. Mechanisms that create easy access to innovative thinking in ways that can translate into classroom reality lie at the heart of embedding impactful reform. Not outside in but through collaboration and interaction. Reform becomes authoritative and persuasive when it is purpose- driven, co-owned and relates directly to the specifics of the daily lives of teachers and pupils
- "Meeting the challenges facing our schools today and going forward will require sure-footed leadership at all levels. That means getting the right leadership in the right places. Change does not happen solely through policy mandates or robust accountability. We need to invest in building leadership capacity that is rooted in shared values and knows how to build support for agreed purposes across different types of boundaries, contexts and professions to create a Networked Learning System

"We also need to apply the subsidiarity principle in ways that respect differing levels of decision making, placing trust in the professionalism and capability of those in key leadership positions at all levels of the system."

[100] University of Glasgow - Schools - School of Education - Research - ELP - News - Creating tomorrow's education for today

Appendix E - Call For Views Overview

As part of his engagement activity, Mr Wilson issued a formal Call for Views to ensure that a broad and representative range of voices from across the education system could contribute to the development of this report and supplement the direct engagements undertaken.

The written Call for Views provided an inclusive means of gathering evidence, enabling individuals and organisations to share considered reflections from diverse educational contexts. This approach ensured that the report reflects the breadth of experience across Scotland's education system and is informed by those working most closely with learners and supporting the system at local and national levels.

An overview of the stakeholder groups that were invited to provide views is included in the table below.

Stakeholder Group and Organisations	Number of Organisations invited to provide a view	Response rate
Local Government, including COSLA, ADES and SOLACE	**35**	**98%**
Children, Young People, Parent and Carers Organisations	**12**	**83%**
Trade Unions and Professional Bodies	**8**	**100%**

Appendix F - Independent Professional Advisor On Education Reform: Remit

This document sets out the role of the independent professional advisor (IPA) on education reform and the early priorities on which advice will be provided to the Cabinet Secretary for Education and Skills.

The IPA role will be undertaken by John Wilson a former secondary head teacher for the period from end June 2025 to March 2026. This will fulfil the Programme for Government commitment to set out our priorities for future reform of school education by June 2025, appointing an experienced Headteacher to lead this work.

Scope
The IPA will provide advice to the Cabinet Secretary for Education and Skills and Scottish Government on future reform priorities drawing on their experience as a secondary Headteacher and fully reflecting the ambition of empowered school leadership on the following priority areas for reform: education governance, school funding including Pupil Equity Funding, and support for school improvement.

Education governance – reflecting on the empowered school leaders guidance and the Headteacher Charter what are the areas where further focus and activity is required to support school leaders. Advice will be based on the practical implementation of any recommendations. There will be a need to interrogate and understand different perspectives on the pragmatic and practical implications, unintended consequences and perverse incentives, related to changes.

School funding – drawing on the experience of Devolved School Management and 10 years of Pupil Equity Funding, what are the future priorities for supporting empowered school leaders to deliver improved outcomes for every learner. Advice will reflect the range of experience across different schools and local authorities and consider practical changes to support teacher agency and school autonomy in a system which supports every child and young person to thrive.

Support for Improvement – reflecting on the recent HMIE thematic on LA support for school improvement which reflected inconsistent secondary school improvement outcomes provide advice on what should be prioritised to support self-evaluation for self-improvement, including the need to ensure that the quality of pedagogy reflects the quality of subject knowledge.

The IPA may establish an advisory group (AG), in consultation with the Cabinet Secretary for Education and Skills, whose background and expertise will help ensure that full consideration is given to all aspects of the IPA's remit. The IPA will also be able to draw on the expertise of the Secondary Headteacher Panel we are in the process of establishing. The IPA will also be able to draw on the expertise of the International Council of Education Advisers as they consider their advice.

The conclusions that the IPA reaches will be made independently and provided to the Scottish Government however they will have access to Scottish Government officials and appropriate data and information.

Activities
The IPA will make recommendations to the Cabinet Secretary for Education and Skills on the changes needed to reform education governance, school funding, and support for school improvement from an empowered secondary school leader perspective. It will challenge assumptions and ask difficult questions to ensure that any proposals for change are supported by robust evidence and clear justification.

In carrying out its role, the IPA will consider its work within the wider context of the Education Reform programme, including the development of new national bodies, the Curriculum Improvement Cycle, and Qualifications Reform. It will also take into account feedback from a wide range of relevant stakeholders, notably learners and young people, parents, teachers, lecturers, professional organisations and associations, and both local and national policy makers. Ultimately, the IPA will produce practical recommendations capable of commanding broad support and will provide advice on appropriate timescales for delivering any proposed reforms.

Approach
The Advisor will meet monthly with Scottish Government sponsor officials to update on progress and timescales. The IPA will meet Cabinet Secretary twice during the lifespan of the work to update her on progress. The IPA will provide Cabinet Secretary for Education and Skills with initial advice by October 2025.

Methodology
The Advisor will use a range of methods to generate evidence from policy, practice, and research, and will draw conclusions based on that evidence. This will include the review of relevant documentation and engagement with a wide range of stakeholders.

Timescales
The IPA will begin this work in late June 2025, and it will conclude in approximately March 2026.

Secretariat support
Secretariat support required by the IPA will be provided through the Education Reform Directorate in Scottish Government. This secretariat will support the IPA in their activities, including those set out above.

Sponsor arrangements
The Education Reform Division in the Education Reform Directorate will be the Chair’s sponsor Division within the Scottish Government. The named sponsor for this work will be Graham Thomson, Strategic Engagement Unit Head.

Appendix G - Remit And Membership Of The Advisory Group

Overview

In line with his remit, the Independent Professional Advisor convened an Advisory Group to provide structured support and expert challenge throughout the development of this report. The establishment of the group ensured that the Advisor's work was informed by a broad range of professional perspectives and grounded in the realities of practice across Scotland's education system.

Purpose

The Advisory Group served as a key forum for informed dialogue, offering strategic guidance on the issues under consideration. Over the course of the project, members acted as a critical sounding board by testing emerging ideas, interrogating underlying assumptions, and assessing the feasibility of proposed approaches. Their contributions strengthened the analytical rigour of the work, helping to ensure that potential recommendations were both evidence-based and operationally credible. This collaborative process provided assurance that the proposals ultimately presented to Ministers were well aligned with wider strategic priorities and sensitive to the context in which they would be implemented.

Membership and Ways of Working

The Advisory Group's membership was selected to provide a breadth of relevant expertise and perspectives, including leaders from primary and secondary schools, representing rural, island and urban settings. Representatives from His Majesty's Inspectorate of Education, Qualifications Scotland and Education Scotland provided support and challenge to the IPA and school leaders as they developed the recommendations.

Frequency of Meetings

The advisory group met at least once every six weeks between September 2025 and March 2026.

Membership

Andy Smith	Head Teacher of Larkhall Academy, South Lanarkshire Council. Formerly HT/Rector of two other schools; SLS President 2014-15; Former GTCS Council member.
Colin Meikle	Head Teacher of Craigmount High School, City of Edinburgh Council. SLS office bearer.
Donna Stewart	Chief Qualifications and Examinations Officer, Qualifications Scotland
Dr David Gregory	Strategic Director, Education Scotland.
John Devine	Former Head of Breadalbane Academy, Perth and Kinross Council. Former elected member of GTCS and Convener of the Finance and Corporate services committee.
Ruth McKay	Head Teacher of Kirkwall Grammar School, Orkney Islands Council. Formerly HT of two previous schools. Current SLS office bearer.
Stuart Cathro	HM Inspector His Majesty's Inspectorate of Education (HMIE)

Tim Wallace	Head Teacher of Preston Tower Primary School, East Lothian Council. Previously HT in three schools in three different authorities. Formerly advisor to SG. Fellow of SCEL. Currently Vice-President of AHDS

Appendix H - Remit & Membership Of The Scottish Government Headteacher's Panel

Overview
The Headteacher Panels were re-established by the Cabinet Secretary for Education and Skills in September 2025.

Purpose
The Independent Professional Advisor was invited to utilise the Headteacher Panels as a forum to test emerging ideas and gather professional insight from school leaders as he developed and refined recommendations and report. The Panels provided practitioner informed feedback that helped to ensure proposed reforms are workable, grounded in school level realities, and aligned with the needs of learners. This focused input strengthened the evidence base for recommendations and supported the development of coherent, practical approaches to education reform.

Membership and ways of working
The Headteacher Panels membership consists of Headteachers from a wide range of primary and secondary schools across Scotland, ensuring diversity in local authority areas, geography, school sizes, and community contexts.

The Panels, chaired by the Cabinet Secretary, met with Mr Wilson twice during the course of his work.

Membership

Primary School Headteachers

Anne Marie Absolom	St Clare's Primary School, Newton Mearns (East Renfrewshire)
Anne Marie Pearson	St Ignatius Primary School, Wishaw (North Lanarkshire)
Catharine Findlay	Auchtergaven Primary School, Perth (Perth and Kinross)
Claire Johnson	St Gerardine Primary School, Moray (Moray)
Clare Harker	St Albert's Primary School, Glasgow (Glasgow City)
Fiona Craig	Leith Primary School, Edinburgh (City of Edinburgh)
Karen Anne Emmett	Downfield Primary School and EYC, Dundee (Dundee City)
Kerrie Laird	Glenurquhart Primary School, Inverness (Highland)
Laura Spence	Duloch Primary School, Dumfermline (Fife)
Lesley Tullock	Newtonhill Primary School, Kincardineshire (Aberdeenshire)
Maura Oates	St Brendan's Primary School, Motherwell (North Lanarkshire)
Paul Barrowman	Greenrigg Primary School, Harthill (West Lothian)

Ryan Delaney	Kingcase Primary School and EYC, Prestwick (South Ayrshire)
Scott Haxton	Hayshead Primary School, Arbroath (Angus)
Susie Carmichael	Lochdonhead Primary School, Isle of Mull (Argyll and Bute)

Secondary School Headteachers

Alison Murison	Aberdeen Grammar School, Aberdeen (Aberdeen City)
Fiona Lawrence	Brechin High School, Brechin (Angus)
Gillian Campbell-Thow	Glasgow Gaelic Secondary School, Glasgow (Glasgow City)
Fiona Robertson	Perth Grammar School, Perth (Perth and Kinross)
Jennifer Cairns	The Nicolson Institute, Stornoway (Na h-Eileanan Siar – Western Isles)
Joe Kane	St. Joseph's Academy, Kilmarnock (East Ayrshire)
Kyle Fleming	Erskine Waterfront Campus - Crossreach, Erskine (Renfrewshire)
Liz White	Calderglen High School, East Kilbride (South Lanarkshire)
Pauline Walker	The Royal High School, Edinburgh (City of Edinburgh)
Peter Bain	Oban High School, Oban (Argyll and Bute)
Sandy McIntosh	Woodmill High School, Dunfermline (Fife)
Tom Black	Lornshill Academy, Alloa (Clackmannanshire)
Tracey McDermott	Braidhurst High School, Motherwell (North Lanarkshire)

Appendix I - List Of Engagements

September 2025
- Nick Page, Chief Executive, Scottish Qualification Authority (now Qualifications Scotland)
- Greg Dempster, General Secretary, Association of Headteachers and Deputes in Scotland (AHDS)
- Advisory Group

October 2025
- International Council of Education Advisers (ICEA) - gov.scot
- Laurence Findlay, President of Association of Directors of Education in Scotland (ADES)
- David Barnett, General Secretary, School Leaders Scotland (SLS)
- Mike Corbett and Tara Lillis, General Secretary Team, National Association of Schoolmasters Union of Women Teachers (NASUWT)
- Andrea Bradley, General Secretary for, Educational Institute of Scotland (EIS)
- Scottish Government Headteacher Panels
- Tim Wallace, Vice-President of AHDS

November 2025
- Seamus Searson, General Secretary, Scottish Secondary Teacher's Association (SSTA)
- Education and Childcare Assurance Board - gov.scot
- Councillor Tony Buchanan, COSLA Spokesperson for Children and Young People

December 2025
- Advisory Group
- Ivan McKee, Minister for Public Finance
- Building On Collaboration Supporting Headteachers (BOCSH)
- Oliver Mundell, Member of the Scottish Parliament (MSP) for Dumfriesshire
- Pauline Stephen, Chief Executive and Registrar of General Teaching Council Scotland

January 2026
- Children and Young People's Commissioner
- Advisory Group
- Association of Directors Education in Scotland (ADES) Quad
- The West Partnership
- Tayside Regional Improvement Collaborative (TRIC)
- Kirsty Ayed and David Barnett, School Leaders Scotland (SLS)
- Association of Directors of Education (ADES)

February 2026
- Northern Alliance Collaborative
- Scottish Government Headteacher Panels
- Professor Lindsey Paterson, Professor Emeritus of Education Policy, the University of Edinburgh

- Dr Keir Bloomer, Commission on School Reform
- Teaching and Leaders Trade Unions roundtable.
  - Association of Headteachers and Deputes in Scotland (AHDS)
  - National Association of Schoolmasters Union of Woman (NASUWT)
  - Educational Institute of Scotland (EIS)
  - Scottish Secondary Teachers Association (SSTA)
  - School Leaders Scotland (SLS)
- COSLA Finance team
- Les Walton (CBE), Chair of the Association of Education Advisers (AoEA)

March 2026
- Advisory Group
- COSLA Children and Young People Board
- Lesley Brown, Association of Directors of Education (ADES)
- Local Authorities Directors of Finance, plus ADES and COSLA Officers
  - Alastair MacArthur, Director of Finance and Resources at Renfrewshire Council
  - Kirsty Flanagan, Executive Director for Argyll and Bute Council
  - Richard Lloyd-Bithell, Service Director for Finance and Procurement at the City of Edinburgh Council

In addition, there were numerous engagements with officials from Scottish Government, Education Scotland, HMIE and Qualifications Scotland, used to gather information to inform the report.

Scottish Government
Riaghaltas na h-Alba

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