



City Chambers
DUNDEE
DD1 3BY

1st May, 2026

Dear Colleague

You are requested to attend a MEETING of the **CHILDREN AND FAMILIES COMMITTEE** to be held in the Council Chamber, City Chambers, City Square, Dundee and also to be held remotely on Monday, 11th May, 2026 at 5.00pm.

The meeting will also be livestreamed to YouTube. Members of the Press or Public wishing to join the meeting as observers should follow this link www.dundee.gov.uk/live or alternatively they may attend in person.

Should you require any further information please contact Committee Services on telephone (01382) 434818 or by email at committee.services@dundee.gov.uk.

Yours faithfully

GREGORY COLGAN

Chief Executive

AGENDA OF BUSINESS

1 DECLARATION OF INTEREST

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

2 EDUCATION (SCOTLAND) ACT 1980 – APPEAL COMMITTEE (AN21-2026)

It is reported that it has been necessary to seek nominations for additional Chairs of the Appeal Committee. The Head of Democratic and Legal Services advises that the undernoted are recommended for appointment with immediate effect for the remainder of the lifetime of the present Council:-

Helen Gray
John Hughes
Andrena Waghorn

The Committee is asked to approve the above.

3 SENIOR PHASE – SCHOOL LEAVERS’ UPDATE REPORT - Page 1

(Report No 114-2026 by the Executive Director of Children and Families Service, copy attached).

4 REVIEW OF DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM) - Page 13

(Report No 115-2026 by the Executive Director of Children and Families Service, copy attached).

REPORT TO: CHILDREN AND FAMILIES COMMITTEE – 11 MAY 2026

REPORT ON: SENIOR PHASE – SCHOOL LEAVERS' UPDATE REPORT

REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE

REPORT NO: 114-2026

1.0 PURPOSE OF REPORT

1.1 This report provides information on the attainment of S4, S5 and S6 school leavers in academic session 2024/25 in relation to four national benchmarking measures published through Insight:

- Percentage of Leavers attaining Literacy and Numeracy
- Improving Attainment for All
- Attainment versus Deprivation
- Percentage of School Leavers in an initial Positive Destination

1.2 In addition to local authority level analysis, this report includes illustrative school-level evidence drawn directly from Insight to highlight notable examples of improvement across Dundee secondary schools.

2.0 RECOMMENDATIONS

2.1 It is recommended that the Children and Families Committee notes the content of the report.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no financial implications arising from this report.

4.0 BACKGROUND

4.1 Insight is the national online benchmarking tool for senior phase attainment and destinations. It is designed as an improvement tool to aid schools and local authorities in understanding performance in the senior phase of secondary school education. The findings and analysis within this report are drawn from the most recent Insight data update, published on 25 February 2026. A glossary of key terms and a list of abbreviations used throughout this report are provided in Appendix 1.

4.2 The data in this report relates to 1,503 Dundee school leavers from academic session 2024/25. Of these, 619 pupils (41%) lived in Scottish Index of Multiple Deprivation (SIMD) Quintile 1, the 20% most deprived areas in Scotland.

4.3 Leaver cohorts differ from year to year in terms of size, stage of leaving school (S4–S6) and attainment profile. Differences in outcomes therefore reflect changes in cohort composition as well as year-on-year performance.

4.4 Insight uses four National Benchmarking Measures to report senior phase outcomes: literacy and numeracy attainment; overall attainment using tariff points; attainment in relation to deprivation; and entry to positive destinations. Results are shown alongside a Virtual Comparator (VC) to help interpret performance in context.

4.5 Insight advises that comparisons of attainment over time should be treated with caution due to differing approaches to awarding since 2019. While the data provides a reliable picture of attainment for individual cohorts within each year, it should not be used to draw definitive conclusions about improvements or declines in performance between years without additional evidence.

- 4.6 In line with the intended use of Insight as an improvement tool, more detailed school-level data is provided in Appendix 2 while the main body of the report focuses on overall performance patterns and illustrative school-level examples of improvement and variation.

5.0 INSIGHT – NATIONAL BENCHMARKING MEASURES

5.1 Percentage of leavers attaining literacy and numeracy

SCQF Level 4 or better

- 5.1.1 Table 1 shows the percentage of Dundee City school leavers attaining both literacy and numeracy at Scottish Credit and Qualifications Framework (SCQF) Level 4 or better over the last five years, compared with Dundee City's Virtual Comparator (VC).
- 5.1.2 At SCQF Level 4 or better, attainment increased from 80% in 2024 to 82% in 2025. Although performance remains below the Virtual Comparator (85%), the gap has narrowed compared with 2024, indicating a positive direction of travel on this measure.

Table 1: Percentage of leavers attaining both literacy and numeracy at SCQF Level 4 or better (local authority)

Year	Dundee City	Virtual Comparator
2021	85%	85%
2022	85%	85%
2023	85%	85%
2024	80%	84%
2025	82%	85%

- 5.1.3 School-level Insight data shows that several Dundee secondary schools recorded year-on-year improvement in literacy and numeracy attainment at SCQF Level 4 or better in 2024/25. Notably, Baldrigon Academy increased attainment from 74.4% in 2023/24 to 85.4% in 2024/25, an increase of 11 percentage points, moving from below to above the Virtual Comparator level of 82.0%.

SCQF Level 5 or better

- 5.1.4 Table 2 shows that attainment at SCQF Level 5 or better increased from 59% in 2024 to 62% in 2025, indicating year-on-year improvement, reversing the decline seen in the previous year.

Table 2: Percentage of leavers attaining both literacy and numeracy at SCQF Level 5 or better (local authority)

Year	Dundee City	Virtual Comparator
2021	65%	62%
2022	60%	59%
2023	63%	60%
2024	59%	60%
2025	62%	63%

- 5.1.5 School-level outcomes at SCQF Level 5 or better show variation reflecting cohort characteristics. Within this context, year-on-year improvement was evident in a small number of schools. Notably, Morgan Academy increased the proportion of leavers attaining both literacy and numeracy at SCQF Level 5 or better from 63.2% in 2023/24 to 71.8% in 2024/25, an increase of 8.6 percentage points, compared with a Virtual Comparator value of 70.6%. Baldrigon Academy also improved from 50.6% to 56.3% over the same period, an increase of 5.7 percentage points, aligning with its Virtual Comparator value of 56.0%. St John's RC High School also showed year-on-year improvement at SCQF Level 5 or better, increasing from 58.7% in 2023/24 to 62.6% in 2024/25, performing above its Virtual Comparator value of 60.4%.
- 5.1.6 School-level data also shows variation across stages within individual schools. At St Paul's RC Academy, whilst overall attainment in literacy and numeracy is below the Virtual Comparator,

S6 outcomes exceed comparator levels at both SCQF Level 4 (99% compared with 95%) and SCQF Level 5 (90% compared with 87%).

- 5.1.7 HM Inspectors of Education visited the school in December 2025, with the inspection report published on 31 March 2026. Inspection evidence notes that almost all young people achieve literacy and numeracy qualifications by the time they leave school.
- 5.1.8 This highlights the importance of analysing attainment by stage as well as by whole-cohort measures when interpreting Insight data.

5.2 Pupils with Additional Support Needs (ASN)

- 5.2.1 Data relating to pupils with additional support needs (ASN) should be interpreted with caution. The identification and recording of additional support needs varies across schools and over time, reflecting changes in pupil circumstances, stage of need, and recording practice rather than consistently comparable cohorts. As a result, comparisons with VC figures provide contextual information but should not be interpreted as direct measures of relative performance.
- 5.2.2 Table 3 shows literacy and numeracy attainment for pupils with additional support needs. Attainment improved in 2025, increasing from 69% to 72% at SCQF Level 4 or better and from 44% to 48% at SCQF Level 5 or better. This demonstrates year-on-year improvement on both measures.

Table 3: Percentage of school leavers with additional support needs attaining literacy and numeracy

Year	SCQF L4+	SCQF L5+	Number of pupils
2021	75%	51%	594
2022	77%	47%	719
2023	78%	51%	736
2024	69%	44%	785
2025	72%	48%	819

5.3 Improving Attainment for All

- 5.3.1 Year-on-year variation in complementary tariff points reflect differences in the composition of each leaver cohort, including cohort size, stage of leaving school (S4, S5 or S6), subject choices and qualification levels, as well as changes in attainment. Complementary tariff point data should therefore be interpreted alongside the other national benchmarking measures presented in this report.
- 5.3.2 Insight uses complementary tariff points to provide a summary view of attainment across a wide range of qualifications and awards. As illustrated in Table 4, the average complementary tariff score increased in 2025 for each of the three Insight attainment groups: the lowest attaining 20%, the middle attaining 60% and the highest attaining 20% of school leavers, when compared with 2024. The middle attaining 60% achieved a higher average complementary tariff score than the VC for the second consecutive year.

Table 4: Average Complementary Tariff Points

Year		Lowest attaining 20%		Middle attaining 60%		Highest attaining 20%	
		Dundee City	Virtual Comparator	Dundee City	Virtual Comparator	Dundee City	Virtual Comparator
2021	2021	83	93	566	576	1226	1286
	2022	86	98	540	527	1223	1237
	2023	81	95	519	509	1221	1225
	2024	60	78	508	497	1186	1202
	2025	75	87	540	529	1195	1223

- 5.3.3 School-level Insight data indicates that the local authority-level improvement in average complementary tariff scores in 2024/25 is driven by performance across a number of Dundee secondary schools and attainment groups.
- 5.3.4 For the lowest attaining 20%, year-on-year increases were recorded in a small number of schools. For example, Harris Academy increased average complementary tariff points from 62 to 109 between 2024 and 2025, compared with a Virtual Comparator value of 92, while Baldragon Academy increased from 30 to 61, compared with a Virtual Comparator value of 74.
- 5.3.5 Within the middle attaining 60%, Baldragon Academy increased average complementary tariff points from 308 to 433, compared with a Virtual Comparator value of 415, while Morgan Academy increased from 550 to 583, compared with a Virtual Comparator value of 577.
- 5.3.6 For the highest attaining 20%, Grove Academy increased average complementary tariff points from 1401 to 1444, compared with a Virtual Comparator value of 1409.
- 5.3.7 Table 5 provides an at-a-glance summary of the school-level examples set out in paragraphs 5.3.4 to 5.3.6, showing year-on-year change in average complementary tariff scores and performance relative to the Virtual Comparator.

Table 5: School-level examples of change in average complementary tariff scores (2024–2025)

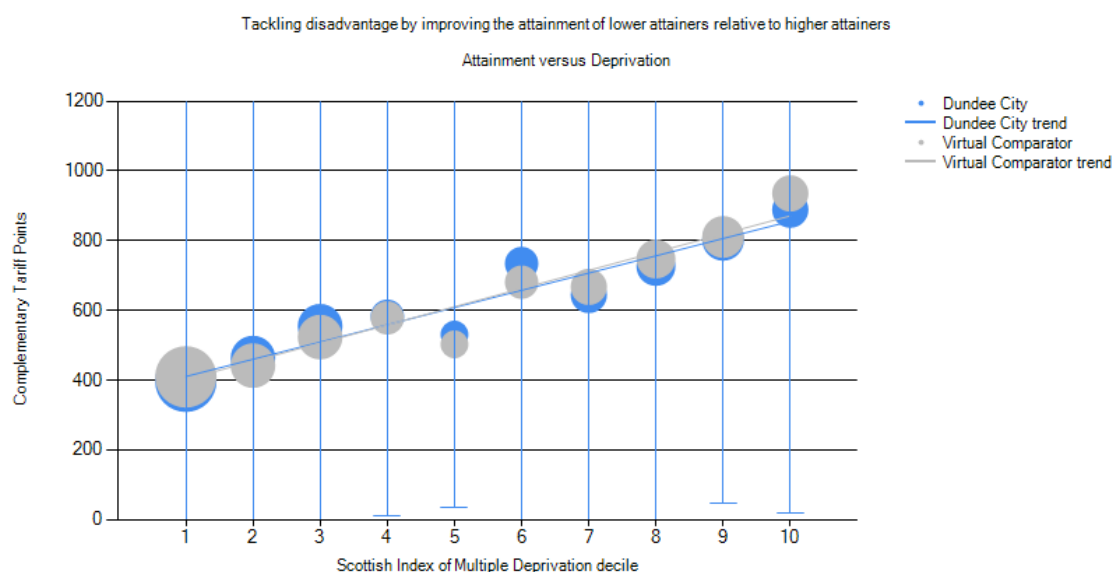
Attainment group	School	2024	2025	Virtual Comparator	Change (points)
Lowest attaining 20%	Harris Academy	62	109	92	+47
Lowest attaining 20%	Baldragon Academy	30	61	74	+31
Middle attaining 60%	Baldragon Academy	308	433	415	+125
Middle attaining 60%	Morgan Academy	550	583	577	+33
Highest attaining 20%	Grove Academy	1401	1444	1409	+43

- 5.3.8 Taken together, these examples illustrate strengthened attainment across the senior phase, recognising that variation reflects differences in cohort size, curriculum offer and stage of leaving.

5.4 Attainment versus Deprivation

- 5.4.1 Insight analysis continues to show a clear relationship between attainment outcomes and levels of deprivation. Attainment versus deprivation data is presented using complementary tariff points across Scottish Index of Multiple Deprivation (SIMD) deciles and should be interpreted in line with Insight guidance, particularly where cohort sizes are small.
- 5.4.2 Figure 1 shows Dundee City's attainment versus deprivation profile for 2024/25 alongside that of its VC. Insight significance testing identified no statistically meaningful differences between Dundee City and the VC across SIMD deciles.

Figure 1: Attainment versus Deprivation 2024/25



5.4.3 School-level results across SIMD deciles should be treated with caution because numbers in each decile can be small. However, the Insight data shows some clear, positive differences against the Virtual Comparator in specific deciles. For example, in SIMD decile 3, St John's RC High School recorded an average complementary tariff score of 314, compared with 258 for the Virtual Comparator (+56 points). In SIMD decile 2, Harris Academy recorded an average complementary tariff score of 541, compared with 439 for the Virtual Comparator (+102 points).

5.5 Percentage of School Leavers in an Initial Positive Destination

5.5.1 Insight defines positive destinations as entry to higher education,¹ further education, training, employment, voluntary work, or a personal activity agreement. Table 6 shows the percentage of Dundee school leavers entering a positive destination over the last five years, compared with the VC and Tayside Regional Improvement Collaborative.

Table 6: Percentage of school leavers in a positive destination

Year	Dundee City	Virtual Comparator	The Tayside Collaborative	National
2020/21	93.7%	94.1%	95.4%	95.5%
2021/22	93.9%	94.7%	94.1%	95.7%
2022/23	95.6%	95.3%	95.4%	95.9%
2023/24	94.8%	94.4%	94.5%	95.7%
2024/25	93.7%	94.5%	95.1%	95.7%

5.5.2 In 2024/25, 93.7% of Dundee school leavers entered an initial positive destination, representing a small decrease compared with 2023/24 and falling slightly below the VC. This follows a period of consistently high initial positive destination rates.

5.5.3 School-level Insight data show clear year-on-year improvement in a number of schools. At Baldragon Academy, the proportion of leavers entering a positive destination increased from 90.0% in 2023/24 to 95.1% in 2024/25, an increase of 5.1 percentage points, compared with a Virtual Comparator value of 94.0%. At Morgan Academy, the proportion increased from 93.7% to 96.0%, an increase of 2.3 percentage points, compared with a Virtual Comparator value of 95.5%. Harris Academy also maintained strong performance in positive destinations, with 97.0% of leavers progressing to a positive destination in 2024/25, above the Virtual Comparator value of 95.0%.

¹ Insight defines Higher Education as any course at SCQF Level 7 or above, so this will include some courses taken at Further Education colleges as well as University courses.

6.0 SUMMARY

- 6.1 Senior phase attainment in 2024/25 demonstrates overall improvement in literacy and numeracy at both SCQF Levels 4 and 5, with school-level evidence indicating that this improvement is not confined to a small number of secondary schools.
- 6.2 Analysis of tariff point outcomes show an increase in average complementary tariff scores in 2025 for the lowest attaining 20%, the middle attaining 60% and the highest attaining 20% of school leavers, with the middle attaining 60% performing above the VC for a second consecutive year.
- 6.3 Attainment versus deprivation analysis shows that Dundee City's overall profile is closely aligned with its Virtual Comparator. Within this overall picture, the data highlights clear, quantified positive differences in specific SIMD deciles, indicating encouraging outcomes for some pupil cohorts.
- 6.4 The proportion of school leavers entering an initial positive destination remains high overall, despite a small year-on-year decrease at local authority level. School-level data shows improvement and sustained strong performance in a number of current secondary schools.
- 6.5 As highlighted throughout this report, variation in outcomes reflects differences in cohort composition, including cohort size, stage of leaving school and attainment profile. School-level and subgroup analyses are therefore used to support improvement planning rather than for comparative judgement.

7.0 NEXT STEPS

- 7.1 Each secondary school will analyse 2024/25 outcomes and emerging 2025/26 data and produce a focused improvement plan aligned to the national benchmarking measures. Plans will prioritise:
- literacy and numeracy at SCQF Levels 4 and 5.
 - tariff outcomes for the lowest attaining 20%.
 - attainment for pupils living in SIMD Quintile 1 and pupils with additional support needs; and
 - sustained positive destinations.
- 7.2 School Improvement Partnerships (SIPs) will continue to provide a key mechanism for improvement. Through SIPs, Headteachers will support and challenge one another, sharing effective practice, scrutinising senior phase outcomes and strengthening consistency of approach across secondary schools.
- 7.3 Curriculum networks, through the Every Dundee Learner Matters (EDLM) Strategy, will support consistent practice, professional learning and the use of comparator evidence aligned to senior phase improvement priorities.
- 7.4 Strategic Equity Funding and Pupil Equity Funding (PEF) will continue to be monitored through existing quality assurance arrangements, including engagement with Education Scotland Attainment Advisors, to ensure funding remains targeted to the priorities set out in this report.
- 7.5 Quality Improvement Education Officers will continue enhanced engagement with schools to review progress for pupils living in SIMD Quintile 1, with a focus on literacy, numeracy, and broader achievement.
- 7.6 The Improving School Attendance Strategy will continue to be implemented through school-level action planning and central oversight, recognising attendance as a key factor in attainment and sustained positive destinations.
- 7.7 School-college partnerships will continue to be strengthened to support attendance, attainment and sustained positive destinations for learners accessing senior phase college provision, particularly those at risk of disengagement.

7.8 Progress and impact for the 2025/26 leaver cohort will be reported through the next Senior Phase – School Leavers' Update.

8.0 POLICY IMPLICATIONS

8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

9.0 CONSULTATION

9.1 The Council Leadership Team has been consulted in the preparation of this report.

10.0 BACKGROUND PAPERS

10.1 None.

Audrey May
Executive Director – Children and Families Service

Author:

Paul Fleming

Head of Service – Education, Learning & Inclusion
Chief Education Officer

April 2026

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APPENDIX 1**LIST OF ABBREVIATIONS**

Abbreviation	Meaning
ASN	Additional Support Needs
EDLM	Every Dundee Learner Matters
PEF	Pupil Equity Funding
SCQF	Scottish Credit and Qualifications Framework
SIMD	Scottish Index of Multiple Deprivation
SIPs	School Improvement Partnerships
SQA*	Scottish Qualifications Authority*
VC	Virtual Comparator

* SQA has now been replaced by Qualifications Scotland, the new national body responsible for awarding and accrediting qualifications in Scotland. Further information on this change, including the timing and transition arrangements, is available at:

<https://qualifications.gov.scot/about-us/becoming-qualifications-scotland>

GLOSSARY

Term	Meaning
Additional Support Needs (ASN)	A term used in Scotland to describe children and young people who need extra support to help them learn, for any reason and at any stage of their education.
Attainment versus deprivation	Analysis that looks at how attainment outcomes vary depending on levels of deprivation, using SIMD as a contextual measure.
Complementary tariff points	A points-based system used within Insight to summarise pupils' attainment across a wide range of qualifications in a single measure that can be compared between schools and local authorities offering different senior phase curriculum delivery models.
Every Dundee Learner Matters (EDLM)	Education's equity driven collaborative improvement strategy for early learning and childcare (ELC) settings and schools, focused on improving presence, participation and progress by identifying and addressing contextual barriers.
Initial destination	The first post school destination recorded for a young person shortly after leaving school.
Insight	A national online tool used by schools and councils to analyse and compare senior phase attainment and post school destinations across Scotland to aid continuous improvement.
Positive destination	A recognised outcome for a school leaver, such as higher education, further education, training, employment, voluntary work, or a personal activity agreement.
School Improvement Partnerships (SIPs)	Groups of schools working together to support and challenge one another, sharing effective practice, and improving consistency across the school system. This is a key component of the EDLM strategy.
Scottish Credit and Qualifications Framework (SCQF)	A national framework that sets learning at different levels to show the difficulty of qualifications and how they compare with one another.
Scottish Index of Multiple Deprivation (SIMD)	A national measure used to identify areas of relative deprivation in Scotland, based on factors such as income, employment, health, and education.
Senior phase	The final stage of secondary school education, covering stages S4 to S6, when pupils work towards national qualifications and plan next steps.
Senior phase improvement	Actions taken by schools and the local authority to improve learning, attainment, and post school outcomes for pupils in stages S4 to S6.
Virtual Comparator	A comparison group generated by Insight, based on pupils with similar characteristics nationally, used to help interpret attainment and destination outcomes in context.

APPENDIX 2

School level data for 2023/24, 2024/25 and each school's Virtual Comparator (VC)

Percentage of leavers attaining both literacy and numeracy at SCQF Level 4 or better

School	2023/24	2024/25	VC
Baldragon Academy	74.4%	85.4%	82.0%
Braeview Academy (closed)	65.0%	65.5%	79.8%
Craigie High School (closed)	79.1%	76.7%	77.4%
Grove Academy	92.6%	90.7%	93.5%
Harris Academy	81.4%	85.2%	86.6%
Morgan Academy	86.2%	87.9%	88.4%
St John's RC High School	72.4%	76.2%	83.7%
St Paul's RC Academy	79.4%	78.4%	81.6%

Percentage of leavers attaining both literacy and numeracy at SCQF Level 5 or better

School	2023/24	2024/25	VC
Baldragon Academy	50.6%	56.3%	56.0%
Braeview Academy (closed)	39.8%	39.4%	54.9%
Craigie High School (closed)	47.8%	55.0%	49.3%
Grove Academy	74.8%	77.2%	81.5%
Harris Academy	65.0%	68.2%	65.5%
Morgan Academy	63.2%	71.8%	70.6%
St John's RC High School	58.7%	62.6%	60.4%
St Paul's RC Academy	59.4%	51.3%	55.4%

Average complementary tariff points for the lowest attaining 20% of leavers

School	2023/24	2024/25	VC
Baldragon Academy	30	61	74
Braeview Academy (closed)	28	42	61
Craigie High School (closed)	54	45	54
Grove Academy	194	195	202
Harris Academy	62	109	92
Morgan Academy	80	78	124
St John's RC High School	49	45	79
St Paul's RC Academy	68	68	60

Average complementary tariff points for the middle attaining 60% of leavers

School	2023/24	2024/25	VC
Baldragon Academy	308	433	415
Braeview Academy (closed)	296	335	409
Craigie High School (closed)	372	405	383
Grove Academy	760	802	802
Harris Academy	564	646	588
Morgan Academy	550	583	577
St John's RC High School	533	507	471
St Paul's RC Academy	494	429	415

Average complementary tariff points for the highest attaining 20% of leavers

School	2023/24	2024/25	VC
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Baldragon Academy	1092	977	1128
Braeview Academy (closed)	881	866	1071
Craigie High School (closed)	1052	1091	1112
Grove Academy	1401	1444	1409
Harris Academy	1221	1186	1265
Morgan Academy	1136	1231	1157
St John's RC High School	1175	1186	1141
St Paul's RC Academy	1097	1003	1143

Average complementary tariff points for leavers from SIMD Quintile 1, most deprived areas

School	2023/24	2024/25	VC
Baldragon Academy	377	376	394
Braeview Academy (closed)	295	321	376
Craigie High School (closed)	372	373	380
Grove Academy	460	473	457
Harris Academy	484	434	386
Morgan Academy	462	512	539
St John's RC High School	480	429	426
St Paul's RC Academy	495	423	399

Percentage of leavers going on to a positive initial post-school destination

School	2023/24	2024/25	VC
Baldragon Academy	90.0%	95.1%	94.0%
Braeview Academy (closed)	96.8%	95.1%	92.8%
Craigie High School (closed)	93.3%	92.5%	93.3%
Grove Academy	95.7%	97.2%	97.2%
Harris Academy	97.7%	97.0%	95.0%
Morgan Academy	93.7%	96.0%	95.5%
St John's RC High School	94.2%	87.4%	93.6%
St Paul's RC Academy	95.8%	88.4%	93.2%

REPORT TO: CHILDREN AND FAMILIES COMMITTEE – 11 MAY 2026
REPORT ON: REVIEW OF DEVOLVED SCHOOL MANAGEMENT SCHEME (DSM)
REPORT BY: EXECUTIVE DIRECTOR OF CHILDREN AND FAMILIES SERVICE
REPORT NO: 115 – 2026

1.0 PURPOSE OF REPORT

1.1 This report seeks Committee approval for the revised Devolved School Management (DSM) Scheme for Dundee City Council.

2.0 RECOMMENDATION

2.1 It is recommended that the Committee:

- a) approves the revised Devolved School Management (DSM) Scheme set out in Appendix 1, including the removal of property rates and property cleaning from devolved budgets.
- b) notes that the revised scheme complies with the Scottish Government's 2019 Devolved School Management (DSM) Guidelines.

3.0 FINANCIAL IMPLICATIONS

3.1 There are no additional financial implications arising from this report.

4.0 BACKGROUND

4.1 Devolved School Management (DSM) was introduced nationally to ensure that decisions on the use of resources are taken as close as possible to learners, supporting improved outcomes through empowered school leadership.

4.2 The Scottish Government's 2019 DSM Guidelines set clear expectations for Local Authorities to establish schemes that are:

- transparent and predictable
- equitable and fair
- supportive of Head Teacher empowerment
- underpinned by strong financial governance

4.3 Local DSM schemes are required to clearly set out:

- the basis of budget allocation
- areas of expenditure that are devolved and not devolved
- financial controls and accountability arrangements
- consultation, engagement and transparency arrangements

4.4 The revised Dundee DSM Scheme has been updated in line with these requirements and reflects locally determined policy decisions in relation to devolved budgets, financial governance, and service priorities.

5.0 REVIEW OF DSM SCHEME

5.1 Review Process

5.1.1 A short-life working group was established to undertake the 2026 review of the DSM Scheme. Membership included:

- Head Teachers (all sectors)
- Business Managers
- Quality Improvement Education Officers
- Finance and Human Resources representatives
- Trade Union representatives (representing teachers and local government staff)

5.1.2 The group undertook a full review of the existing scheme (2022), ensuring alignment with national guidance and reflecting operational experience and stakeholder feedback.

5.2 Key Changes

5.2.1 The revised scheme introduces the following key changes:

- Removal of property rates and cleaning from devolved budgets, reflecting:
 - lack of Head Teacher control
 - centrally managed contractual arrangements
 - improved clarity and accountability
- Improved clarity and consistency across the scheme, including:
 - clearer definition of devolved and non-devolved expenditure
 - strengthened financial governance arrangements
 - improved accessibility and transparency

5.3 Accounting Arrangements

5.3.1 The revised scheme updates the Council's approach to budget carry forward. The previous reference to a fixed percentage has been removed, with carry forward now managed in line with Council policy and subject to agreed criteria. Full details are set out within the DSM Scheme (Appendix 1).

5.4 Ongoing Review

5.4.1 In line with national guidance:

- The DSM working group will meet annually to review operational matters
- A full review of the scheme will be undertaken every three years

6.0 POLICY IMPLICATIONS

6.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate Senior Manager has reviewed and agreed with this assessment.

7.0 CONSULTATIONS

7.1 The Council Leadership Team has been consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

Audrey May
Executive Director
Children and Families Service

Author
Paul Fleming
Head of Education, Learning and Inclusion

Dundee City Council
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April 2026

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APPENDIX 1

This is a copy of the draft (pending approval) DSM scheme from 2026.



Devolved School Management (DSM) Scheme

April 2026

Formal Review Date: April 2029

1.0 INTRODUCTION

- 1.1 Dundee City Council Context
- 1.2 Education Context within Dundee City Council
- 1.3 Devolved School Management – National Overview
- 1.4 Devolved School Management – Local Overview
- 1.5 Principles of Devolved School Management
- 1.6 Role of Parent Council

2.0 BUDGET OVERVIEW

- 2.1 The Children & Families Services (CFS) Revenue Budget

3.0 AREAS OF EXPENDITURE TO BE DEVOLVED

- 3.1 Areas of expenditure outwith the DSM scheme
- 3.2 Areas of expenditure which are devolved within the DSM scheme
- 3.3 Areas of expenditure which are not devolved with the DSM scheme
- 3.4 Budget reporting

4.0 GENERAL INFORMATION ON DEVOLVED SCHOOL MANAGEMENT

- 4.1 Financial Regulations
- 4.2 Best Value Principles
- 4.3 Local Authority Commitment to Devolved School Management
- 4.4 School Expenditure Within Wider Strategic Planning

- 4.5 Scottish Negotiating Committee for Teachers and Local Negotiating Committees for Teachers Agreements
- 5.0 PUBLICATION**
- 5.1 Publication availability
- 6.0 TRAINING**
- 6.1 Available training
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1. **INTRODUCTION**

1.1 **Dundee City Council Context**

- The Children and Families Service within Dundee City Council places children, young people and their families at the heart of the decision-making process to provide them with the best possible start in life.
- Children and Families Service is responsible for Nursery, Primary and Secondary Education, Community Justice Services and Children's social work services. Children and Families Service priorities are:
 - Actively listening and responding to the voices of children, young people and families
 - Improving children and young people's health and wellbeing from early years to adulthood
 - Improving educational outcomes for all and narrowing attainment and achievement gaps
 - Improving sustained positive destinations for all young people
 - Improving early intervention and community support, including within the justice system
 - Our people – supporting our workforce to feel valued, confident and competent

1.2 **Education Context within Dundee City Council**

Dundee City Council is responsible for the education provision of approximately 20,300 children and young people. This is delivered through 7 secondary schools, 33 primary schools, 12 standalone nurseries, and 2 special schools. A number of specialist facilities are integrated into our schools for children and young people with additional support needs. Early Learning and Childcare provision is delivered through our 12 standalone nurseries, 19 primary schools who have nursery classes or early years centres and 28 partner provider nurseries and 10 funded provider childminders

1.3 **Devolved School Management – National Overview**

Devolved School Management (DSM) was introduced in Scotland in 1993 to enhance and improve the management of resources at school level. National DSM guidance was reviewed in 2006, and again in 2012, taking account of the changing economic and financial climate for both Local Authorities and the Scottish Government. In June 2017, the Scottish Government consulted on changes to DSM as part of the wider "*Fair Funding to Achieve Excellence and Equity in Education*" consultation.

From this process, updated national guidelines, <https://www.gov.scot/policies/schools/devolved-school-management>, were published in Summer 2019. These seek to build and improve on previous Guidelines and to reflect and integrate with the Education Reform Programme and priorities emerging from the Scottish Government and COSLA Education Reform Joint Agreement of June 2018.

The Guidelines have been devised to help Local Authorities develop their own Devolved School Management (DSM) schemes. Within this, the participation of Local Authority wider teams, schools and parents is encouraged.

They have been prepared through collaboration and consultation with a wide range of stakeholders. Collaboration is key to a successful local DSM scheme, and this is captured within the Joint Agreement and Head Teachers' Charter to which these guidelines align and support.

1.4 Devolved School Management – Local Overview

DSM is already a key policy of Dundee City Council's Children and Families Service and operates within a system that is committed to effective decision-making that is transparent and open to scrutiny. All schools operate within the Standing Orders of the Council and Schemes of Administration.

[DCC Standing Order Scheme](#)

<https://www.dundee.gov.uk/service-area/corporate-services/democratic-and-legal-services/standing-orders-of-the-council>

This document provides the process of decision-making powers and budgetary responsibilities which are devolved to Head Teachers to allow them to respond to local needs more effectively. DSM is intrinsically linked to the school improvement planning process and enables schools to plan for improvement and raise educational attainment.

Following the recent national review, a group was established of key stakeholders in Dundee to produce revised local guidance with the aim of supporting the empowerment of schools and closing attainment gaps. Following consultation with all stakeholders, the scheme outlined in this document was agreed and implemented from April 2022.

1.5 Principles of Devolved School Management

The updated DSM principles, agreed by the Fair Funding Reference Group and building on and enhancing the foundations and principles of the 2012 guidance, are:

- Subsidiarity and Empowerment
- Collaboration
- Accountability and Responsibility
- Clarity and Equity

These principles reflect the National Improvement Framework aims of excellence through raising attainment and achieving equity. The principles also fully endorse those proposed in the Fair Funding consultation:

- **support excellence and equity** - ensuring every child and young person has the same opportunity to succeed
- **be fair** - placing the needs of all children and young people at the centre
- **be simple**, transparent and predictable – ensuring the costs of delivering education can be easily understood and explained and that schools are able to manage and plan ahead with certainty
- **deliver value for money** – ensuring that every penny spent is used effectively

1.6 Role of Parent Council

Parental involvement is welcomed and recognised as being essential in developing a strong partnership between parents and schools. Research has shown that children do better if their parents are involved in their education. Whatever that sphere of involvement may be, it is greatly appreciated and welcomed.

Parent Councils help parents and carers to become more actively and effectively involved in their children's learning. They were established under the Scottish Schools (Parental Involvement) Act 2006 in recognition of the important role that parents can play, both in their own children's learning, and in the life of a school.

The role of the Parent Council is to:

- Support the school in its work with children and young people
- Represent the views of parents and carers to Head Teacher, Education Authority and Education Scotland
- Encourage links between the school, parents and carers, children and young people, pre-school groups and the wider community
- Report on the Council's activities to the member of the Parent Forum

Parent Councils play an important part in providing opportunities for parents to get involved in ways that suit them and to support their school in getting the best education for their children and young people. Under the Council's DSM Scheme, Head Teachers will be required to update their Parent Council on their school budget throughout the school year.

2. BUDGET OVERVIEW

2.1 The Children & Families Services (CFS) Revenue Budget

Dundee City Council Revenue budget is set and approved every year by Policy and Resources Committee. The Executive Director of CFS is responsible and accountable for Children and Families revenue budget.

- [DCC Revenue Budget](#)

<https://www.dundee.gov.uk/sites/default/files/Final%20Revenue%20Budget%20and%20Review%20of%20Charges%202025.26.pdf>

The Children and Families Services budget noted above includes Education Services, Children Services and Community Justice service. The Children and Families Service budget accounts for approximately 47% of the total Council budget.

School budgets are delegated to Head Teachers primarily based on school roll and influenced by the Scottish Index of Multiple Deprivation (SIMD). Agreed mechanisms are in place to enable flexible spending across allocated budgets where appropriate.

3. AREAS OF EXPENDITURE TO BE DEVOLVED

The Scottish Government, within their DSM guidelines, expects Local Authorities to identify and list any areas that are not devolved to schools within their published schemes. Local Authorities are expected to support meaningful devolution that empowers school leaders to make appropriate and informed decisions to deliver the best outcomes for children and young people. It is clear through consultation that, for a variety of locally determined reasons, differing approaches are appropriate within different Local Authorities.

3.1 Areas of expenditure outwith the DSM scheme

In Dundee City, the following areas of expenditure are considered to be outwith the Devolved School Management (DSM) scheme and are therefore not considered suitable for devolution to schools:

- School meals
- Home-to-school pupil transport
- PPP / PFI costs
- Premature retirement costs
- Psychology and support services
- Insurance
- Management Information Systems

3.2 Areas of expenditure which are devolved within the DSM scheme

Elements within the DSM Scheme which are **devolved** to schools are:

- Teachers
- School based support staff
- Absence in primary school
- Absence and maternity leave in secondary schools
- Minor repairs and maintenance
- Energy
- Per capita (pupil-led devolved budgets)
- Presentation and achievement budget in secondary schools
- Outwith per capita (non-pupil-led devolved budgets)
- Telephone and postages
- Furniture
- Janitorial and hygiene supplies (not in PPP schools)
- First aid
- Minibus maintenance
- SQA income

Whilst Head Teachers are given maximum flexibility over their budgets, there are areas of expenditure that are generally not considered suitable for devolution.

3.3 Areas of expenditure which are not devolved within the DSM scheme

It has been agreed that the following budget areas are not devolved to schools under the Devolved School Management scheme and will continue to be managed centrally by the local authority:

- Music Instructors
- Maternity leave in primary schools
- Rates
- Cleaning
- Admin Officers who are managed by Corporate Business Support
- Centrally managed swimming technicians
- Corporate support function costs (for example Finance, HR and Legal functions)
- Capital expenditure, including PPP costs
- Property insurance
- Statutory Local Authority contracted work on managing the school estate
- Education Maintenance Allowances
- School clothing grants
- Local Authority Information Management Systems (currently SEEMIS Click and Go)
- Central support services for example Educational Psychology, Education Service Management Team, Education Support Team, Accessibility and Inclusion Service
- Examination fees
- Parent Council clerk fees
- School meal income
- Specific grant funding
- Home-to-school transport including children with additional support needs

3.4 Budget reporting

At the start of each financial year Head Teachers will be provided with their total school devolved budget. There will be explanatory notes which accompany the devolved budget which will assist Head Teachers in understanding how their devolved budget has been calculated and to confirm its accuracy. To assist Head Teachers in managing their school devolved budget all

schools have access to the Corporate Financial ledger system with support provided by School Finance Officers in primary and nursery sector and Business Managers in secondary sector.

4 GENERAL INFORMATION ON DEVOLVED SCHOOL MANAGEMENT

4.1 Financial Regulations

Dundee City Council has a commitment to demonstrate effective stewardship of public money and reassurance through transparent accounting practices and robust financial controls. The Financial Regulations form an integral part of the financial stewardship and corporate governance of the Council. The DSM Scheme is part of the Council's approved Financial Regulations and will provide a transparent, fair and equitable allocation of resources to schools.

[DCC Standing Order Scheme](#)

<https://www.dundee.gov.uk/service-area/corporate-services/democratic-and-legal-services/standing-orders-of-the-council>

The Council's Financial Regulations are prepared under Section 95 of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Council's Standing Orders.

Local authorities must secure best value in accordance with section 1 of the Local Government in Scotland Act 2003. <http://www.legislation.gov.uk/asp/2003/1/contents>

All staff members have a duty to ensure that the Financial Regulations and associated procedure manuals are complied with.

4.2 Best Value Principles

The Council's DSM Scheme demonstrates best value by following the characteristics of:

- commitment and leadership.
- sound governance at a strategic and operational level.
- accountability.
- sound management of resources.
- responsiveness and consultation.
- use of review and options appraisal.
- contribution to sustainable development.
- equal opportunities arrangements and joint working.

Headteachers are expected to deploy the school's budget in accordance with best value principles. School expenditure should align with the School Improvement Plan supporting both Council and national priorities and frameworks. In considering the above Headteachers should also take into account any relevant Scottish Negotiating Committee for Teachers and Joint Negotiating Committee for Teaching Staff agreements. Value for money is a key aspect of Best Value and all decisions regarding resource use at school level should provide this. This should be managed within the Council's [procurement](#) strategy.

<https://dundee.gov.uk/sharepoint.com/sites/SP-ProcurementPortal/SitePages/Home.aspx?csf=1&web=1&e=VM2t0J&cid=9aa2bc4d-92d8-4b5e-bcd3-ffc23c7bba63>

4.3 Local Authority Commitment to Devolved School Management

Head Teachers, schools and Local Authorities work in partnership, each contributing and supporting each other and respecting the different role each plays in our empowered system.

This scheme was developed by a collaborative working group of Head Teachers and central officers to ensure it is appropriate and relevant for all stakeholders.

Local Authorities have a responsibility to lead the review of the DSM scheme and to review associated systems to ensure they enable key decisions to be made by those who are closest to the education experience of children and young people in order to maximise outcomes for children and young people.

Budget holders will be responsible for ensuring the regulations referred to in this scheme are followed fully and that the resource is used to directly improve outcomes for children and young people.

4.4 School Expenditure Within Wider Strategic Planning

Decisions are made closest to the young person / learner wherever possible and are delegated to Head Teachers and schools who are empowered to make the decisions that affect outcomes, while being part of a collaborative learning community and the Local Authority. Decisions about education spending must be transparent, paying due regard to the wider responsibilities of excellence and equity.

How Good is our School 4, published in 2015, sets out a Quality Indicator (1.5) 'Management of resources to promote equity' which guides schools and Head Teachers on the management of finance for Learning and the Management of resources and environment for learning. This quality indicator 'highlights the importance of sound risk assessment which puts the needs of learners at the centre of decisions about financial and other resource management. The promotion of equity is a shared responsibility held by all staff, partners and stakeholders. The school's management of resources should result in building a more sustainable and equitable future for all.' HGIOS 4, Page 28. It sets out illustrations of effectiveness in the management of resources and features of highly effective practice which schools use for audit and self-evaluation.

To achieve these outcomes, schools' own annual Improvement Plans focus upon excellence and equity and align clearly with the priorities set out in Dundee's Children and Families Strategic Plan, the Tayside Plan, and the Scottish Government's National Improvement Framework. The latter aims to achieve excellence through raising attainment and achieving equity, with its key priorities of improvement in attainment, closing the poverty-related attainment gap, improvement in health and wellbeing and improvement in employability skills and positive destinations for all. The Head Teacher is accountable and responsible for the use of financial resources within their delegated responsibility following consultation with pupils, parents, staff and the wider community and taking into account due consideration of the above documentation.

Head Teachers are accountable to both Dundee City Council and to their learning community for the leadership and management of resources within their settings and must comply with the financial regulations to ensure that the Local Authority is not compromised and all legislation is adhered to.

The Head Teachers' Charter advises that Head Teachers, in relation to making best use of the school's resources, should:

- Manage a delegated budget in a fair, equitable and transparent way, supported by the Local Authority and a fair, transparent and equitable local Devolved School Management Scheme.
- Deploy the school's budget in accordance with best value principles and Local Authority procurement arrangements, with appropriate support and guidance from their Local Authority.
- Play an active role in designing and reviewing recruitment and staffing approaches, both for their own school/s and for the wider Authority.

- Be empowered to design a staffing structure which best supports the school's curriculum and leadership requirements, working within their delegated staffing budget and supported by their Local Authority and SNCT/DNCT agreements and guidance.
- Be integral to the appointment of staff in accordance with the best interests of children and young people and work in partnership with the Local Authority to ensure good practice in recruitment and appointment, in line with SNCT/DNCT agreements and guidance.
- Work in partnership with the Local Authority, and within clearly defined roles, responsibilities and accountabilities, to ensure a highly professional school team is built and sustained to meet the needs of the learning community.

4.5 Scottish Negotiating Committee for Teachers and Dundee Negotiating Committees for Teachers Agreements

Head Teachers are required to operate within the agreed SNCT terms and conditions for all staff who come under this scheme. The SNCT handbook is available:

SNCT Handbook

https://www.snct.org.uk/wiki/index.php?title=Table_of_Contents

DNCT4

In addition, some terms and conditions are governed by DNCT (local agreements) and there is also a requirement to adhere to these. Details of local agreements can be found on One Dundee, in the section on Conditions, Policies and Procedures.

DNCT Policies and Procedures

<https://onedundee.dundee.gov.uk/conditions-policies-and-procedures/teachers/dundee-negotiating-committee-teachers-dnct-0>

5. PUBLICATION

5.1 Publication Availability

The DSM scheme will be subject to a 3-yearly review involving stakeholders and a peer Local Authority and will be published on the Council's website with a link provided on all school websites to ensure all stakeholders can easily access the scheme.

6. TRAINING

6.1 Available Training

Training on the devolved arrangements contained in this scheme will be essential to Headteachers and school staff. This is to ensure that individuals have a clear understanding of the context of the scheme, its aims and objectives and how DSM can be used to meet the needs of staff and learners at a local level.

Training will take various forms such as induction training (financial regulations; the Council's policies and procedures relating to contracts and procurement; building management and health and safety), DSM training sessions, job shadowing, presentations at staff meetings and one to one meetings with relevant staff will also be offered where appropriate.

Training delivered is followed up by direct support from School Finance Officers and Health and Safety colleagues who meet with School Leaders on a regular basis and on demand. This can be supported by inputs from specialist officers in specific sections such as procurement. Head

Teachers can also engage with national programmes offered by, for example, Education Scotland within its Leadership programmes.

7. CONSULTATION, ENGAGEMENT AND TRANSPARENCY

7.1 Consultation and Engagement

The Chief Education Officer chairs a DSM group of key stakeholders including Head Teacher and Business Manager representatives, Finance and Human Resources officers, Quality Improvement Education Officers and Union representatives. This group oversees the development of this scheme. Consultation will be central to decision making at Local Authority level with collaborative decision-making being led by the Chief Education Officer on areas such as budget allocations, staffing models and any redesign or savings options.

Separate staffing working groups review the impact of the staffing formula across the school sectors; these staffing working groups make recommendations to the DSM group.

In exercising their delegated powers Head Teachers should ensure that a collegiate approach is taken to planning and managing the school devolved budget. Head Teachers are required to establish formal consultative procedures with all school staff. This will include, the establishment of a consultative committee, with representatives from both teaching and support staff and union representation. The consultative committee is a mechanism that ensures close staff involvement in more detailed DSM decision making, which would be impractical on a whole school basis. Meetings of the consultative committee should be recorded and made available to staff, who must be subsequently advised of the decisions finally taken by the Head Teacher.

It is expected that Head Teachers should consult with staff, parent councils and children and young people on appropriate matters. This may include the schools DSM budget and the Head Teachers spending proposals. The process of participatory budgeting is a way to support meaningful pupil voice engagement by giving pupils a say in the decisions which affect them and also a way to encourage active citizenship and young people positive participation in their local communities. Participatory budgeting directly involves people in budgeting decision that will have a direct impact on improving their lives and engage people who would not normally participate with traditional forms of communication.

All staff must be given access to the full details of any spending proposals including the allocation of departmental resources and the methodology used to allocate budgets. Where possible staff should be given an opportunity to comment on any budget transfers or virement proposals prior to them being processed.

7.2 Transparency

The DSM scheme will be written in plain English in order to maximise engagement and support transparency.

Full details of Dundee City Council's Revenue budget are published on the Council web site at www.dundee.gov.uk. This includes details of the budget allocated to the Children and Families Services and subsequently to education and schools as explained in earlier in this DSM Scheme.

Head teachers will also discuss the school budget and their spending proposals with their Parent Council and encourage meaningful discussion.

Head Teachers should ensure where charges exist for children and young people, including extra-curricular activities (e.g. school trips, school uniform, etc) they should be clearly detailed in school information published at the start of the academic session.

8. COLLABORATION

8.1 Local Priorities

The Council Plan sets out the Council's main priorities and how we aim to achieve these priorities. Children and Families Service has a clear aim which is "Our children and young people will have the best start in life and Dundee will be the best place in Scotland to grow up". This aim defines everything that Children and Families Officers do and underpins all our actions.

Work is ongoing to close the poverty related attainment gap, improve the physical, mental and emotional health for children and young people, the health and wellbeing outcomes for children and young people who experience inequalities, including looked after children, and increase the safety and protection of young people.

This plan is the key document that will provide the basis for how our services and budgets are planned and managed.

Local Authority decisions about education spending are expected to be made in a collegiate and transparent way, paying due regard to their wider responsibilities, including Getting it Right for Every Child (GIRFEC) and the role of Local Authorities as Corporate Parents.

Schools are encouraged to pool resources in order to access a shared service/ resource across a locality and this innovation is encouraged to make best use of resources.

9. STAFFING

9.1 Staffing Structures

Head Teacher representatives work with Local Authority staff to design, review and revise staffing allocations across the city through staffing formulae, for teachers and other groups of staff (e.g. support assistants, learning and care assistants). These groups operate with the support of human resources and staffing sections. Head Teachers are then free to deploy the allocated resource to suit the context of their school, within any contractual constraints. They are also free to use their devolved resources, in creative ways, to support learning, within DNCT/SNCT guidelines and with the support of the local Authority's Human Resources section.

9.2 Legislative and Contractual Requirements

The legislative context of the Scheme forms part of the wider framework of documentation which relates to local government and schools e.g. Financial Regulations, Standing Orders, Employment legislation and policies and procedures including SNCT and DNCT agreements. It is important that Head Teachers adhere to the legislation and agreements.

9.3 Staff Resource

Devolved budgets are issued to establishments at the beginning of the financial year and specific budgets which are affected by pupil and teacher numbers will be subsequently adjusted in September/October if any significant changes have taken place.

Additional budget provision may be issued to establishments over the year as a result of:

- Receipt of additional budget by the authority in the form of a central government grant for dedicated additional school expenditure.
- The transfer of elements of central budgets prior to the end of the financial year.

Head Teachers, supported by Human Resources Officers, are directly involved in recruitment processes for posts in their own school, and across the authority (e.g. peer Head Teachers on

Head Teacher recruitment panels) using the Local Authorities Fair Selection and Recruitment policies.

10. PROFESSIONAL SUPPORT

10.1 Professional Support teams, functions and transparency

Head Teachers in Dundee are supported by a central team which includes Human Resources Officers, Business Support & Resource Team,, School Finance Officers, Corporate Finance and Procurement and Data Analysts. These central officers provide advice and support in relation to budgeting, management of resources and procurement and provide relevant data and information upon which sound judgements can be made. Head Teachers play an active role in the design of staffing formula, and they are closely involved in annual budget negotiations within the Children and Families service.

In addition to the above support Head Teachers are also supported by Quality Improvement Education Officers, Property Officers and the Facilities team.

11. ACCOUNTING

The following arrangements form part of the council's financial governance framework and must be applied consistently across all schools.

11.1 Budget underspend / overspend

Carry forward is the facility to transfer surpluses and/or deficits into the next financial year.

The Council operates a managed approach to budget underspends and overspends. Any carry forward of underspend or recovery of overspend is subject to Council policy and agreed criteria and is not an automatic entitlement.

Decisions on carry forward will take account of overall financial sustainability, service pressures, and the extent to which proposed use aligns with school improvement priorities.

Where a potential overspend is identified, Head Teachers must engage with the Business Support & Resource Manager and Strategic Education Manager at the earliest opportunity to agree appropriate mitigating actions. Any overspend will normally be carried forward to the following financial year, subject to Council consideration.

11.2 Virement

Head Teachers are permitted to move budgets between devolved budget headings (virement), subject to the Council's financial regulations, schemes of delegation and accounting principles.

12. SCHEME REVIEW

12.1 Review, methodology and Stakeholders

The Scheme will be reviewed by the DSM working group every 3 years. The group will consist of representation from schools, central education, corporate finance and trade unions (teacher and LGE staff) and other stakeholders where appropriate. Elements of the scheme may be reviewed separately on occasions such as the annual budget process.

It may be necessary to update the DSM scheme if required following formal agreement of the Council's budget, or to recognise any Council policy decisions which may have an impact on the scheme.