

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Council
<b>DATE</b>	4 March 2026
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Council Delivery Plan 2026/27
<b>REPORT NUMBER</b>	CORS/26/046
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<b>TERMS OF REFERENCE</b>	13

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### 1. PURPOSE OF REPORT

- 1.1 This report presents the Council Delivery Plan for 2026/27. The Plan summarises the key improvement and delivery commitments for the year ahead, aligned to available resources, the Population Needs Assessment, the Local Outcome Improvement Plan, the Council's policy framework, national and regional strategy, and emerging legislative duties.

### 2. RECOMMENDATIONS

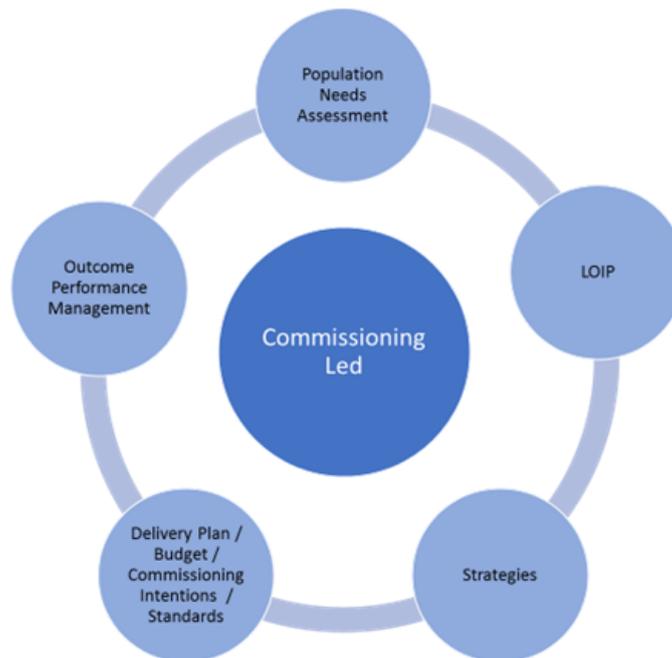
That Council:-

- 2.1 Approves the Council Delivery Plan 2026/27 as detailed in Appendix 1;
- 2.2 Instructs the Chief Executive to realign Delivery Plan commitments where necessary to reflect Council budget decisions for 2026/27; and
- 2.3 Instructs all Chief Officers to report performance improvement priorities for 2026/27 and implementation of the Delivery Plan, including areas where constraints are impacting progress and standards, through the Performance Management Framework.

### 3. CURRENT SITUATION

#### Our Commissioning Led Approach to Financial Planning 2026/27

- 3.1 The Council's approved strategic commissioning approach provides the basis for the development of the Council's planning and budgeting. Strategic commissioning includes assessing and forecasting needs; linking investment to agreed outcomes; considering options; planning the nature, range and quality of future services; and putting these services in place. For Aberdeen City Council, this is reflected in the key elements of a commissioning led approach to planning and budgeting, shown in the figure below.



- 3.2 Adopting this commissioning led cycle ensures that:

- agreed outcomes, and the strategies for delivering those outcomes, are addressing the needs of the city; (Population Needs Assessment (**PNA**), Local Outcome Improvement Plan (**LOIP**), Strategy Suite)
- annual planning and commissioning intentions focus on implementing our strategic priorities; (**Council Delivery Plan, Commissioning Intentions**)
- the agreed levels of service to be delivered are affordable and reflect the demand for those services; (**Service Standards**)
- a balanced budget is set which aligns to those commissioning intentions and service standards (**Budget**)

- 3.3 The drivers of demand for the Council and its responsibilities to prevent harm are very broad, and incorporate support for and protection of children, young people and adults; the maintenance and protection of the environment; providing the tools and an environment which support the council's workforce; and stewardship of the council's and the city's assets. Further development of

the commissioning cycle has formalised and implemented a tiered analysis of resource allocation, providing the analysis to support a deliberate shift to prevention of demand and harm as an integral part of our commissioning and budgeting cycle.

3.4 The Delivery Plan brings together commitments from a range of sources, including legislation, Governments' policy programmes, Council Policy, the Local Outcome Improvement Plan (LOIP), Council Strategy and the Council's Budget process. Stakeholder engagement, therefore, is undertaken as appropriate through many complementary processes. The Council Delivery Plan sets out the Council's contribution to:

- Aberdeen City's Local Outcome Improvement Plan
- The Council's Policy Statement
- National, Regional and City Strategy
- New & emerging legislative duties

Each of these establishes a range of commitments and requirements and the Council Delivery Plan identifies how the Council will meet these for 2026/27.

### **The Council Delivery Plan**

3.5 The Delivery Plan is presented at the Council Budget meeting to take account of both agreed strategy and the funding available in planning work for the year ahead. Delivery of the Plan and performance against service standards are then monitored and reported throughout the year to enable the Council's committees to scrutinise performance on a regular basis. Officer groups, such as the Performance Board, lead on the development of service standards and meet on a monthly basis to identify any emerging trends that might indicate performance issues so that proactive action can be taken.

3.6 The Delivery Plan continues to reflect a focus on the tackling the determinants of health and the priorities identified throughout are designed to positively impact those determinants. The Plan describes a series of drivers and tools which have been applied to shape the priorities. These include:

- i. the draft refreshed Local Outcome Improvement Plan priorities;
- ii. the priorities contained within the Council's policy statement;
- iii. the social determinants of health
- iv. the 3-tier model of prevention and early intervention to categorise demand and spend across all Council services;
- v. a focus on targeted support to communities and localities most in need;
- vi. an assessment of internal and external resources available and required to deliver commitments.

3.7 Prioritising scarce financial resources inevitably means that some of the activity reduces or stops in order to free up capacity to drive other targeted

support. In acknowledging this, the Accounts Commission in their “Local Government in Scotland: Financial bulletin 2024/25”, published in January 2026 state:

*“Despite increased funding and income, councils are struggling to cope with the financial pressures they face. A growing gap between costs to deliver services and funding available is risking the financial sustainability of councils. We’re already seeing the impact on services – the pace of improvement is slowing, some services are being cut or are harder to access and there are growing levels of dissatisfaction from communities. Councils must fundamentally reconfigure how they operate and deliver services.”*

*Accounts Commission, January 2026*

3.8 The commissioning intentions included within the Plan represent significant commitments and, given the context highlighted at 3.7 above, are presented with a number of assessments which relate to their focus and deliverability:

Delivery Envelope

The Delivery Envelope is a framework that distinguishes what the Council will deliver, what it will seek to deliver subject to conditions, and what activity is developmental or longer-term in nature. Its purpose is to ensure the Delivery Plan is risk adjusted rather than an aspirational statement of intent.

The framework categorises every commissioning intention into three groups:

1. **Core Commitments (Must-Do / Funded / In Council Control)** - These are statutory duties, core funded services, and activity that the Council has the governance, workforce and budgetary control to deliver reliably.
2. **Conditional Commitments (Delivery Dependent on External Factors)** - These are commitments that rely on funding, legislative or policy decisions, partner capacity or workforce availability. These activities will progress where enabling conditions are met.
3. **Developmental or Aspirational Activity (Long-Term System Change)** - This includes policy development, pilots, system redesign, and early-stage reform that contributes to long-term sustainability.

Each Commissioning Intention also includes a deliverability rating and a statement of the Primary Constraint (Workforce, Funding, Partner, Legislative).

RAG Deliverability Rating		Primary Constraint
Green	In control, funded, deliverable	Workforce; or Funding; or Partner; or Legislative
Amber	Deliverable with active mitigation	
Red	High risk/outside direct control	

In support of prioritization and deliverability, each Cluster section also outlines where it will be ceasing or scaling back activity.

### Proportionate Universalism

Proportionate Universalism is a public service principle that combines universal provision with targeted investment. The term was advanced in the 2010 UK Government commissioned report “Fair Society, Healthy Lives (The Marmot Review)”, authored by Professor Sir Michael Marmot. Aberdeen is one of three areas in Scotland working with Prof. Marmot’s Institute of Health Equity (University College London) and Public Health Scotland in the “Collaboration for Health Equity in Scotland”. Through this collaboration a proportionate universalism lens has been applied to the Delivery Plan. Proportionate universalism recognises that:

- Everyone should have access to core services.
- Additional support must be provided at greater scale and intensity for those with the greatest needs.

In practice, this means:

- **Universal commitments** remain in place for all residents.
- **Targeted interventions** are prioritised for communities and groups experiencing disadvantage.
- **Resource allocation** is scaled proportionately to need rather than equally across the population.

This approach is essential to reducing inequalities and improving outcomes across the city. All commissioning intentions have been reviewed to determine whether:

1. they already reflect a proportionate universalism approach
2. the intention can be amended and services designed to incorporate a proportionate universalism approach
3. the intention is wholly universal

- 3.9 The Performance Board has co-ordinated a review of service standards for 2026/27, focusing on their deliverability within available resources, as well as the extent to which they enable all stakeholders to effectively understand and improve performance. In response to continuing fiscal pressures the Establishment Control Board maintains its scrutiny and governance role of the management of staff cost, including headcount, overtime, agency and implementation of a 35 hour week. The Council’s workforce is a key constraint on the level of service standards which can be delivered and, whilst each cluster is focused on prioritised areas for improvement, service standards, overall, have been set which are deliverable within available resources.

3.10 Standards are presented within the Plan with:

- a note which identifies if the standard has a legislative or other prescribed basis (e.g. national policy). This indicates the level of discretion available to amend or stop any standard;
- a classification of prevention, early intervention or harm, indicating how services help the Council take a more preventative approach and support longer term decision making;
- a link to nationally or locally agreed standards / specifications where these are referenced.

3.11 The 2026/27 Delivery Plan introduces a new Quality Improvement Framework (QIF) in support of the Council's Performance Management arrangements. The QIF is a unified framework to help secure and improve service quality across all council functions and clusters, aligning with national efforts to enhance self-evaluation and reduce audit burdens. It responds to the complex landscape of scrutiny, reporting, and regulatory requirements faced by local authorities, aiming to bring coherence to governance, performance improvement, and audit activities.

3.12 Following consideration by the Council, the Delivery Plan and the revised Service Standards will be publicly communicated to all stakeholders.

#### **4. FINANCIAL IMPLICATIONS**

4.1 The Council Delivery Plan is presented to the Council with the General Fund and Common Good 2026/27 budgets. The Housing budget for 2026/27 was approved by Council in December 2025. The commitments laid out in the Plan will be subject to the budget decisions made by Council on 4 March 2026.

#### **5. LEGAL IMPLICATIONS**

5.1 The Council Delivery Plan details new and emerging statutory duties that may impact the Council during 2026/27. In preparation for the imminent Consumer Duty, regard has been given to the impact of the Delivery Plan on consumers in Scotland.

#### **6. ENVIRONMENTAL IMPLICATIONS**

6.1 The alignment of the Council Delivery Plan with legislative, strategic and operational imperatives will have significant positive impact through the co-ordinated delivery of these.

#### **7. RISK**

7.1 The Council approved a Risk Appetite Statement (RAS) on 9 December 2020. The RAS sets out how the Council will balance its risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome

Improvement Plan and associated strategies. The content of the plan and the risk assessment below is considered to be consistent with the RAS.

<b>Category</b>	<b>Risk</b>	<b>Low (L) Medium (M) High (H)</b>	<b>Mitigation</b>
<b>Strategic</b>	None. This report presents the plan for the delivery of the Council's strategic objectives and outcomes	L	None required
<b>Compliance</b>	None. This Council Delivery Plan includes details of new and emerging legislative duties in order to ensure that statutory responsibilities are met	L	None required
<b>Operational</b>	None. The Council Delivery Plan is developed through the Council's commissioning approach which, through service design, aligns resources and processes with the strategic priorities and outcomes of the Council.	L	None required
<b>Financial</b>	Budget decisions made by Council on 4 <sup>th</sup> March may impact the commitments set out in the Delivery Plan	M	Recommended instruction to the Chief Executive to amend the Council Delivery Plan commitments to align with decisions of the Council.
	The financial challenges facing local government are significant. The Delivery Plan aims to	M	Regular review of programme risk registers and performance indicator data

	<p>identify what services, actions and standards are achievable within available resources.</p> <p>The financial risks associated with the individual delivery commitments contained within the plan have been identified and are managed within delivery programme risk registers and performance measures.</p>		
<b>Reputational</b>	Reputational damage from risks identified in all areas resulting in delivery commitments not being achieved.	M	As set out within mitigation throughout the Plan including performance management arrangements
<b>Environment / Climate</b>	Non-compliance with environmental legislation and failure to achieve or deliver environmental targets and commitments contained within the plan.	M	<p>Monitoring of environmental risks captured within delivery programmes</p> <p>Monitoring of environmental performance monitoring data</p>

## 8. OUTCOMES

<b>Council Delivery Plan</b>	
	<b>Impact of Report</b>
<p><b>Aberdeen City Council Policy Statement</b></p> <p><a href="#"><u>Working in Partnership for Aberdeen</u></a></p>	This report presents the Council Delivery Plan for the Council's consideration.
<b>Local Outcome Improvement Plan Themes</b>	
	<b>Impact of Report</b>
<p><b>Prosperous Economy</b></p> <p><b>Prosperous People</b></p>	The alignment of the Council Delivery Plan to Aberdeen City's Community Planning Partnership's Local Outcome Improvement Plan will have significant

	positive effects for the delivery of the Partnership’s vision. The Council Delivery Plan has been aligned to support the delivery of all stretch outcomes in the LOIP.
<b>Prosperous Place</b>	
<b>Regional and City Strategies</b>	The Council Delivery Plan is informed by Regional and City strategies and sets the Council’s commitments in the context of those strategies.
<b>UK and Scottish Legislative and Policy Programmes</b>	The Council Delivery Plan identifies new and proposed legislation and sets the Council’s commitments in that context.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Integrated Impact Assessment</b>	An integrated impact assessment has been completed. Significant changes highlighted in the Plan describe existing strategy and policy of the Council which are subject to specific and individual integrated impact assessments.
<b>Data Protection Impact Assessment</b>	Programmes of work within the Council Delivery Plan which require DPIAs have, or will, be completed as necessary.

## 10. BACKGROUND PAPERS

- [Council Delivery Plan 2025/26](#) – COM/25/038
- Partnership Agreement [“Working in Partnership for Aberdeen”](#) 18th May 2022
- [Council Target Operating Model](#) - OCE/17/024
- [Council Target Operating Model](#) (TOM) 1.2 - CUS/22/171
- [Council Target Operating Model](#) - CUS/24/043
- [Commissioning Approach](#) - COM 18/292 & COM 19/329
- [Refreshed Aberdeen City Local Outcome Improvement Plan 2016-26](#) - CUS/21/226
- [Strategy Framework](#) – GOV/19/413
- Guiding Principles – RES/19/12
- [Performance Management Framework](#) – CORS/25/189
- [Population Needs Assessment](#) – CORS/25/162

## 11. APPENDICES

Appendix 1 Council Delivery Plan 2026/27

## 12. REPORT AUTHOR CONTACT DETAILS

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