Introduction

The Local Government Benchmarking Framework (LGBF) is a dataset allowing for benchmarking across the 32 Scottish Councils for a range of services.

This business bulletin has been populated based on data as at 17 December 2025.

The dataset for 2024/25 has now been released and can be accessed using the Improvement Service online tool.

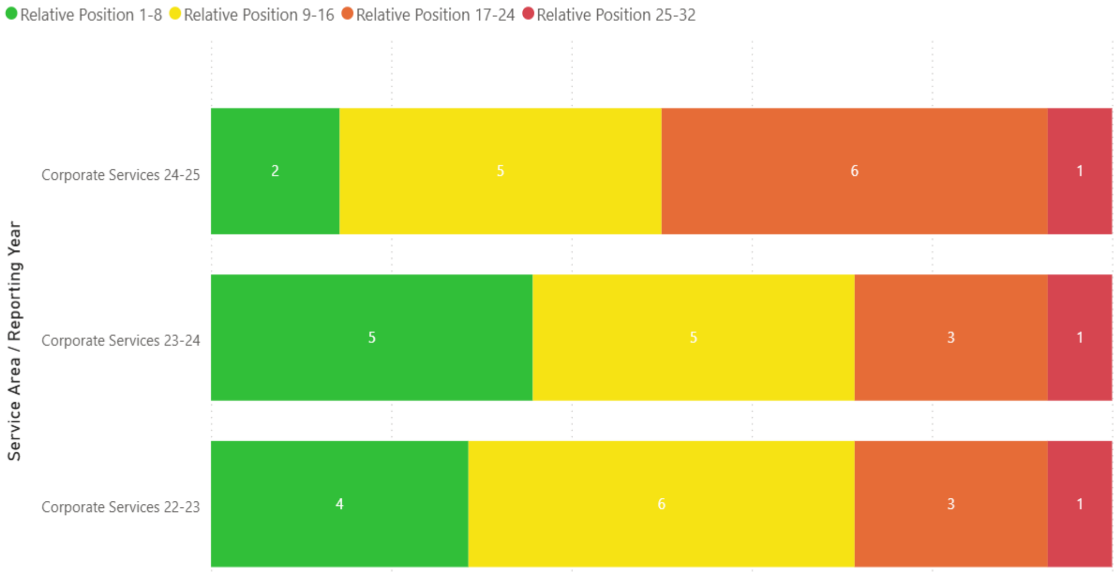
Theme Summary

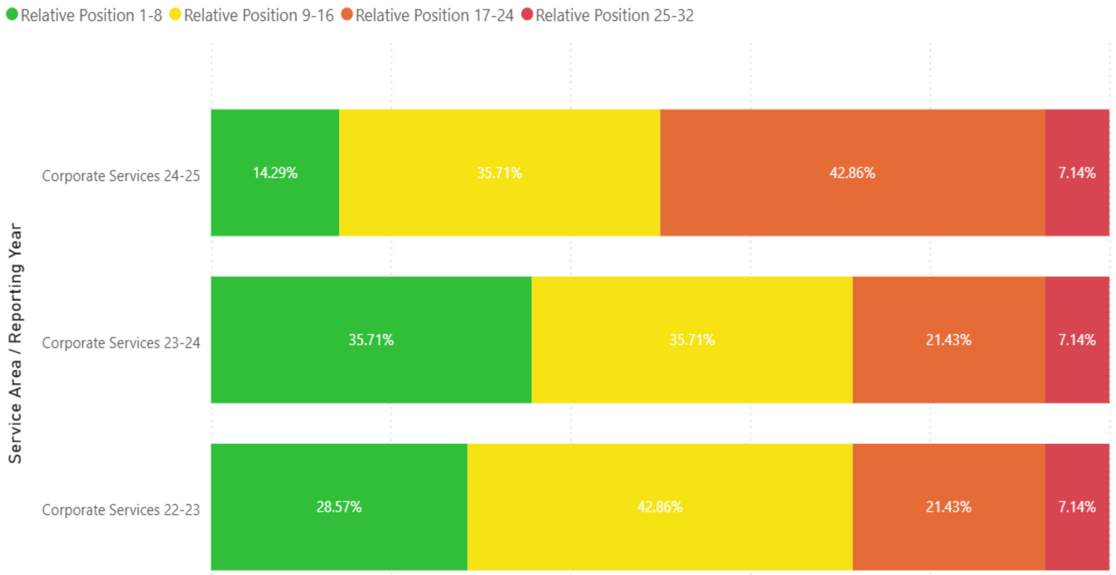
There are 14 indicators for Corporate Services which includes the 2 Corporate Assets measures.

Between 2023/24 and 2024/25 Performance improved for 5 of the indicators and decreased for the other 9 indicators.

Relative position improved for 5 of the indicators, decreased for 7 and remained static for 2 of the indicators.

The charts below show the quartiles our indicators sit in compared to the other local authorities for the last three years. The top chart as counts and the bottom chart as percentages.





Key Messages
Over 2024/25 the LGE population's days lost to absence increased by approx. 15K days. The teaching population's days lost to absence increased by approx. 1.2K days.

There were also ongoing structural and workforce changes within the organisation. We see an increase in the total absence days lost across: Edinburgh Health and Social Care Partnership, Education/School Support, Customer and Digital Services (Corporate Services) and Sustainable Development (Place)

Our top reason for absence continues to be Stress, Depression, Anxiety and/or Psychological Conditions. This accounted for 27.2% of all absences in March 2025.

- The top 5% of earners includes the maximum SCP of Grade 8. As more colleagues reach the top of grade, due to pay progression, we'd expect to see the total number of employees in the top 5% increase. Performance improved on last year but remains below all comparators with relative position remaining in the bottom quartile.
- The overall reduction in the gender pay gap appears to be driven by appointments and increased representation of women in the upper salary brackets, and pay progression in other grades. Performance and relative position continue to improve but relative position remains in the second bottom quartile.

- The cost of support services rose by 0.01% on last year but remains below the 3 cities and family group average. Relative position improved to number 4 which is the best position ever achieved.
- The cost of collecting Council Tax increased slightly again but remains below the family group average but is now above the 3 cities, whilst remaining in the 3rd quartile. This cost reflects the complex nature of Council Tax collection in Edinburgh with high student numbers, a mix of owner occupied, tenanted and second homes, and a mobile population that generates significant account administration. The Council adopts a proactive approach to engagement and recovery activities and this supports the collection outturn. The Council Tax team continues to implement automation and news way of working to support Council Tax administration.
- % of income due from council tax received by the end of the year improved whereas the other 3 cities and family group decreased. Edinburgh's relative position also improved on last year. New initiatives continue to be introduced to support Council Tax payment.
- The effective administration of Scottish Welfare Fund, and in particular Crisis Grants, in a timely manner, has shown the best performance to date. This activity is an important element of the Council's anti poverty initiative, providing short term support to those in immediate need.
- % of invoices sampled paid within 30 days continues to meet the relevant Council target, with a similar benchmarking position to previous years. Work is ongoing to deliver greater automation and a simpler payment journey
- Proportion of SWF Funding Spent reflects the spend permitted by the available Scottish Government funding. All eligible applications received the appropriate award.
- Proportion of DHP Funding Spent was impacted by additional funding provided in year. All eligible applications received appropriate awards, with additional funding carried over to best support ongoing need.
- There has been a modest movement in numbers of operational buildings suitable for their current use, the aggregate number diminishing by one smaller which improved performance.

• Two factors have had a positive impact upon the satisfactory condition of Gross Internal Area of the operational estate, first, the capital new builds within schools' estate and second, demolitions and disposals.
Summary Further analysis of the Corporate Services including Corporate Assets theme data could be undertaken if more detail is required.

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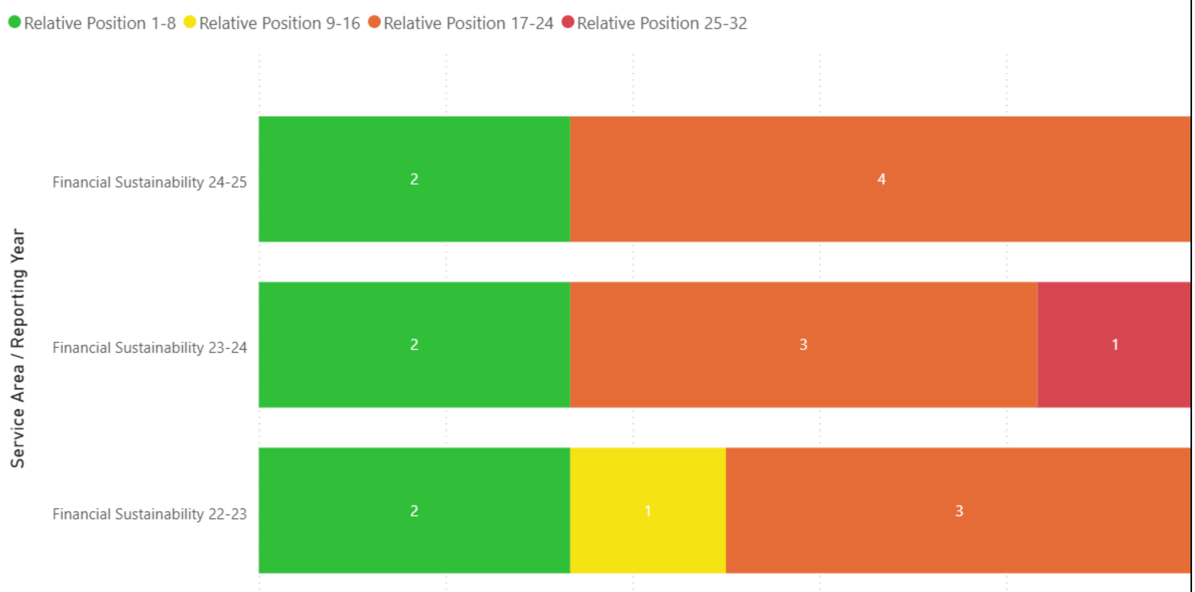
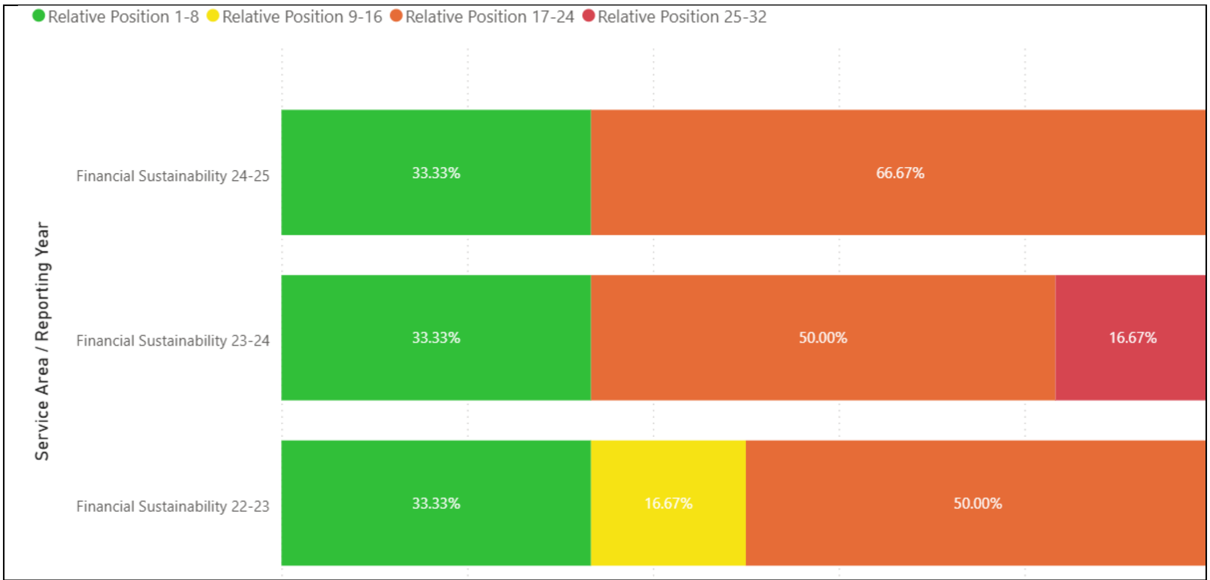
Theme Summary

There are 6 indicators for Financial Sustainability.

Between 2023/24 and 2024/25 Performance improved for 1 of the indicators, decreased for 3 indicators and remained static for the other 2 indicators.
Relative position improved for 1 indicator and decreased for 5 indicators.

The charts below show the quartiles our indicators sit in compared to the other local authorities for the last three years. The top chart as counts and the bottom chart as percentages.





Key Messages

- The financial sustainability indicators are primarily contextual and thus need to be interpreted within each council's own situation. Edinburgh has a higher relative level of usable reserves than the other city authorities and its family group but with the unallocated element within this, at around 2% of net expenditure, more in line with both comparator groups. The Council's overall level of reserves has been assessed as appropriate in recent years' audits, with the external auditor noting that a prudent approach had been adopted in their management.
- Debt financing costs for the General Fund are in line with both the other cities and family group averages and were contained within a balanced overall position in each year presented. Those for the Housing Revenue Account (HRA) while higher than the Scotland-wide average, are assessed to be affordable within the context of the overall HRA Business Plan. This notwithstanding, any opportunities to reduce the relative proportion of income related to offsetting these costs will continue to be examined.
- With the exception of 2019/20 when the impact of the COVID-19 pandemic prevented payment of a dividend from Lothian Buses, the Council has contained expenditure within budgeted levels for every year since 2006/07.
- The Council has not made any use of its unallocated general reserve to set, or achieve, a balanced overall budget over the period presented.

Summary

Further analysis of the Financial Sustainability theme data could be undertaken if more detail is required.