

# Operating Plan

2025-28



HISTORIC  
ENVIRONMENT  
SCOTLAND

ÀRAINNEACHD  
EACHDRAIDHEIL  
ALBA



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# Introduction

This is our Operating Plan for 2025 to 2028. It enables delivery of, and should be read together with, our Corporate Plan 2025-28 **Heritage for All**.

Our Operating Plan sets out a roadmap for how we will deliver the vision and outcomes of **Heritage for All**. It builds on progress made since **Heritage for All** was first published in 2019.

The Operating Plan runs for the full three years of **Heritage for All** and will be revised and updated as needed every year. It is flexible to respond to changes and challenges in the operating environment and provides a cornerstone of organisational resilience.

Our high-level work programme contained in this Operating Plan has been developed in partnership with teams across the organisation. It also takes into account our new business model, which gives us greater financial freedoms and flexibilities, and the wellbeing of our colleagues.

We will use this Plan to set priorities and guide delivery at Directorate, team and programme and project level. Colleagues throughout the organisation will use this Plan, along with the Corporate Plan, to set goals for the year ahead towards our vision of heritage for all.



**Katerina Brown**

CEO of Historic Environment Scotland

Broch of Gurness, Orkney



# Our plans

Our Framework Document sets out the requirement to produce a plan for each financial year which includes key targets, milestones and resources which support delivery of our Corporate Plan, **Heritage for All**.

This Operating Plan provides a roadmap for the delivery of the outcomes of our Corporate Plan, which together support the delivery of the sector priorities in Our Past, Our Future (OPOF) and Scotland's priorities in the National Performance Framework (NPF).

The focus of our Operating Plan is on the activity which will deliver significant shifts in terms of our Corporate Plan outcome delivery. This is translated into further detail in Directorate, team, and programme and project plans.

Students visiting HES Archives and Library



# Our teams

Our people remain at the very heart of everything we do.

Over the coming years we will continue to invest in our people through our People Strategy, optimising our culture so people feel supported, included, and enabled within a safe environment where wellbeing is part of everyday conversation. Our Operating Plan is based on pragmatic prioritisation with our people's mental and physical wellbeing at its core.

Our teams are organised into seven Directorates based on their areas of expertise. Our teams actively work together across boundaries to share knowledge and intelligence, combining diverse skills and perspectives to deliver the best possible results.

- **Cultural Assets** (Director: David Mitchell) – Leads on the development of strategy and standards for the sustainable management of properties in our care, collections and archives, and supports others to do the same.
- **External Relations and Partnerships** (Director: Alison Turnbull) – Builds connections, develops capacity, targets investment through our grants programmes and supports positive heritage outcomes for people, places and communities.
- **Finance and Corporate Services** (Interim Director: Craig Marshall) – Responsible for many of the services that support the day-to-day running of the organisation.

- **Heritage** (Director: Elizabeth McCrone) – Leads the way in protecting, understanding and sharing information about Scotland's historic environment.
- **Marketing and Engagement** (Director: Stephen Duncan) – Promotes engagement with the properties in our care and the wider historic environment.
- **Operations** (Director: Craig Mearns) – Responsible for conserving and maintaining the properties in our care, connecting communities to the historic environment around them and sharing them with visitors from around the world.
- **People** (Director: Lindsey Ross) – Responsible for delivering core people services in an environment where inclusion, health and wellbeing are part of everyday life.



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HES colleagues at Fort George

# Planning context

## Challenges

Our planning takes place against a background of social, environmental, political, economic and financial challenges at home and around the world. Our colleagues, communities, partners and stakeholders are all continuing to feel the impact.

- **Our Organisation** – Year 2 of this plan is preceded by a period of instability and challenge for our organisation. Rebuilding trust is a priority, and arrangements have been put in place to stabilise leadership and strengthen governance. At the start of Year 2 an independent review is underway. Our priorities for Year 2 will be reviewed in light of the findings, to ensure we continue to protect and promote Scotland’s heritage responsibly, inclusively and with integrity.
- **Public finances** – We are seeing the effects in terms of increased pressure on public finances and spending power, loss of jobs, skills and expertise from the sector, impacts on health and wellbeing and the ways we work.
- **Climate emergency** – We are increasingly feeling the impacts of climate change, through increased rainfall and more frequent and severe extreme weather events. Our ability to maintain safe access to the properties in our care and potential loss of income as a result of site stressors are increasing risks. This is exacerbated through the accelerated impact of climate change across the historic environment, especially in coastal and rural areas.
- **Geopolitical shifts** – Political tensions are playing out around the world and there is an increasing lack of stability where social inequality is growing, locally and globally
- **Technological change** – The rate of technological change is accelerating bringing with it immense opportunities to transform our services but also real concerns about privacy, cyber-security, authenticity and value.
- **Skills** – In Scotland we have the highest proportion of pre-1946 building stock in Europe (53%). Demand for traditional and heritage skills is growing, partly because of the urgent need to retrofit historic building stock to help meet national net zero targets. However, the shortage of traditional heritage skills is at risk of becoming a crisis due to lack of training opportunities and awareness about the problem.



Apprentice Stonemason at SkillBuild Qualifier Competition, Stirling Skills Training Centre

## Opportunities

We know that the historic environment offers a way forward for key national challenges, harnessing effort across the country through the national strategy for the historic environment, Our Past, Our Future, and enabled by our work towards our vision of heritage for all:

- **Inequalities** – Our historic environment is spread throughout Scotland and along with our partners, can play its part to address inequalities and support the wellbeing of local communities.
- **Growing the economy** – There is huge potential for our historic environment to underpin a fair, green and growing economy. From responsible tourism to the retrofit of historic buildings, the historic environment provides opportunities for the creation of high-quality green jobs and supporting skills development.
- **Responding to the climate emergency** – Swift and drastic action is needed to mitigate and adapt to the effects of climate change. Scotland's net zero targets cannot be met without strong historic environment infrastructure intervention and support.
- **Public services** – There are opportunities for HES to become a much more resilient organisation through our new business model and financial strategy, reducing our reliance on public funding and seeking to mitigate any impact of potential funding cuts in the years ahead. The implementation of our People Strategy and strategic workforce planning will also help by enabling us to attract and retain our colleagues and the skills and expertise the organisation needs to continue to deliver real public value.

HES Senior Digital Innovation  
Officer in front of digital scan  
of Edinburgh Castle



## Supporting Scotland's priorities

Our plans will channel our efforts, in partnership with others, to ensure we deliver the best possible results with the resources we have available, supporting the National Outcomes and the Scottish Government's purpose:

**“To focus on creating a more successful country with opportunities for all of Scotland to flourish through increased wellbeing, and sustainable and inclusive economic growth”**

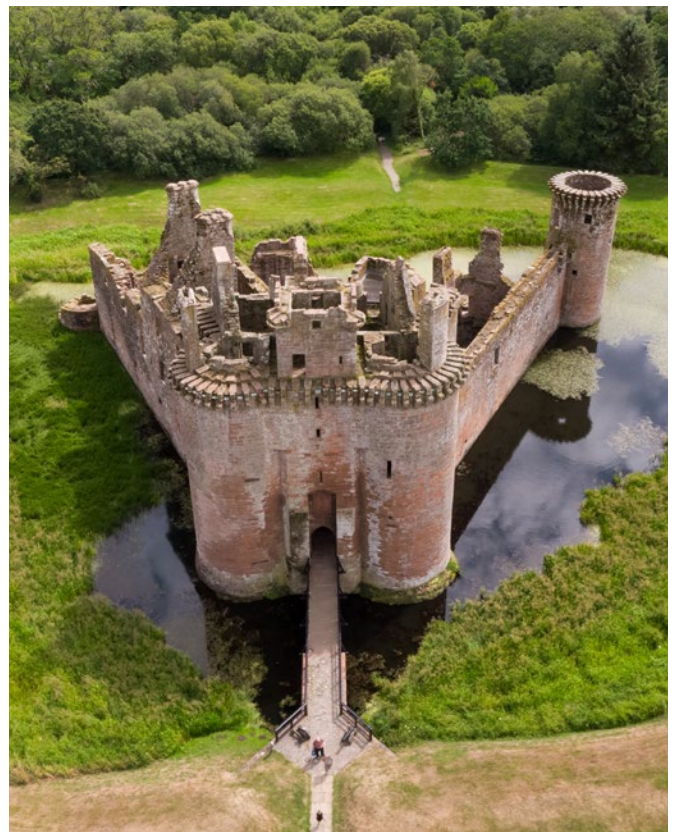
### **The Scottish Government has set out the following four priorities:**

- Eradicating child poverty
- Growing the economy
- Tackling the climate emergency
- Ensuring high-quality and sustainable public services

We are well positioned to support delivery. We make a strong contribution to the Scottish Government's priorities. The revitalisation of our towns and cities through the adaptation of historic properties supports job creation, skills development and the transition to net zero which in turn will support long-term structural shifts out of poverty.

In addition, we have long made a strong contribution to achieving sustainable public services, from our inception in 2015 simplifying the public bodies landscape, to revenue raising and digital transformation and the implementation of our new business model as a novel approach to public service resourcing and delivery.

Our work is also guided by and makes a significant contribution to key national strategies such as Delivering Economic Prosperity: Scotland's National Strategy for Economic Transformation and National Planning Framework 4.



Caerlaverock Castle, Dumfries and Galloway

# Our Operating Plan for 2025-28

The actions we will take to deliver our Corporate Plan priorities and outcomes are set out on the following pages. See page 16 for information on how we will measure success.



Calanais Standing  
Stones, Isle of Lewis



# Scotland's heritage

## Outcome 1 – Increased investment in the heritage assets in our care

### What we will do in 2025-28:

#### 1.1 Estate Management

Deliver a prioritised and coordinated programme of work at the properties in our care each year to ensure effective and efficient day to day operation and management.

#### 1.2 Edinburgh Castle

Publish a high-level strategic plan for Edinburgh Castle to deliver sustainable benefits for HES and Scotland by 31 March 2027.

#### 1.3 PIC and Collections Strategy

Publish a long-term strategy and implementation plan for the properties and collections in our care to support prioritisation of activity and strategic investment by 31 March 2028.

#### 1.4 Archive Service

Approve a medium-term solution of 5-15 years to facilitate public engagement, archive management and suitable storage accommodation for our archive service beyond 1 October 2029 by 31 March 2027.



High-level masonry inspection survey at Glasgow Cathedral

## **Outcome 2** – Provided inspiring and memorable visitor experiences

### **What we will do in 2025-28:**

#### **2.1 Visitor Experience**

Deliver our Visitor Experience Strategy to enhance visitor experience at key sites by 31 March 2028.

## **Outcome 3** – Enabled good decision-making for Scotland’s protected places

### **What we will do in 2025-28:**

#### **3.1 Historic Environment Policy**

Update the Historic Environment Policy for Scotland to enable good decision-making for Scotland’s protected places by 31 March 2027.

#### **3.2 Research**

Develop and deliver our Research Strategy 2026-29, to address our priority evidence needs by 31 March 2029.

#### **3.3 Planning Authority Training**

Develop and deliver sector-leading training to support planners based in local authorities handling of historic environment cases by 31 March 2028.

#### **3.4 trove.scot**

Continue to improve trove.scot to ensure more people can access the records and information we hold about Scotland’s historic environment by 31 March 2028.

#### **3.5 Information and Data**

Implement our Information Management and Data Strategy to ensure our decision-making is informed by trusted information and data by 31 March 2028.



# Skills and learning

**Outcome 4** – Inspired a new generation of learners through our skills and outreach programmes

## What we will do in 2025-28:

### 4.1 Skills

Work with our partners each year to deliver the historic environment Skills Investment Plan 2024-29 to grow provision, attract future talent, improve access, and foster innovation.

### 4.2 Outreach and Learning

Implement our outreach and learning framework Making Sense of Scotland (MSOS) each year to make Scotland's historic environment a valued national resource for lifelong learning.



© Andrew Godfrey

Doors Open Day at The Engine Shed, Stirling



# People and places

**Outcome 5** – Increased the economic and community benefits from Scotland’s historic environment

## What we will do in 2025-28:

### 5.1 Our Past, Our Future

Enable action, collaboration and reporting across the sector to drive progress each year towards the outcomes of Our Past, Our Future, the national strategy for Scotland’s historic environment.

### 5.2 Economic Impact

Develop and promote an economic framework and action plan to harness and enhance the local and national economic contribution of our operations by 31 March 2028.

### 5.3 Communities

Deliver our Communities Framework each year to help communities understand, promote, and develop the benefits of their heritage.

### 5.4 Equalities

Work with communities and partners each year to implement our Equality Outcomes Action Plan 2025-29 to promote social sustainability.

### 5.5 Digital Transformation

Continue to transform the way we work to ensure our services meet the needs of communities by 31 March 2028.

### 5.6 Intangible Cultural Heritage

Work with national partners each year to deliver our Intangible Cultural Heritage Action Plan to develop support for intangible cultural heritage in Scotland by 31 March 2028.

### 5.7 Gaelic

Implement our Gaelic Language Plan 2023-26 and 2026-29 each year to support Gaelic language and culture.

### 5.8 Branding and Profile

Launch our new organisational brand to support marketing, communications and wider engagement on the value of the historic environment for everyone by 31 December 2025.

### 5.9 International

Implement our multi-partner International Strategy 2019-29 Partnering Globally to support Inspiring Connections: Scotland’s International Culture Strategy.

**Outcome 6** – Sustained our grant funding to ensure the historic environment delivers against national priorities

## What we will do in 2025-28:

### 6.1 Grants and Funding

Use our grant programmes each year to help people and organisations protect and promote Scotland’s historic environment.



# Climate action

## Outcome 7 – Led the way in reducing our climate impacts

### What we will do in 2025-28:

#### 7.1 HES Emissions

Deliver our Carbon Management Plan to reduce greenhouse gas (GHG) emissions by 33.6% (1,811 tCO<sub>2</sub>e) against baseline (5,384 tCO<sub>2</sub>e in 2018-19) by 31 March 2028.

tCO<sub>2</sub>e = tonnes of carbon dioxide equivalent

#### 7.2 Climate Change Adaptation

Re-assess our public body duties and reposition HES in relation to climate change through publishing and progressing delivery of our new Climate Action Strategy by 31 March 2028.

## Outcome 8 – Made Scotland's heritage central to the just transition to net zero

### What we will do in 2025-28:

#### 8.1 Retrofit

Open a new centre for innovation, education, and training in the retrofit of traditional buildings and the use of low carbon retrofit materials to support Scotland's net zero targets by 31 March 2027.



Replacement of solar panels at Crichton Castle, Midlothian



# Our organisation

## Outcome 9 – Increased our income and invested it in Scotland’s heritage

### What we will do in 2025-28:

#### 9.1 Income Growth

Deliver annual commercial and philanthropic income growth of 6.5% and diversify our income sources to invest in our services, in particular in the properties in our care.

#### 9.2 Efficiency

Deliver annual efficiencies of 3% against operating expenditure to support financial sustainability and strategic investment.

#### 9.3 HES Property Portfolio

Complete a property portfolio review of all HES property assets outside of the properties in our care to evaluate potential future needs and opportunities and deliver a strategic property plan by 31 March 2027.

#### 9.4 HES Enterprises Business Plan

Refine and implement our annual HES Enterprises Business Plan to deliver commercial income and revenue growth by 31 March 2028.

## Outcome 10 – Provided a safe, secure, and inclusive environment in which our colleagues can thrive

### What we will do in 2025-28:

#### 10.1 Health, Safety and Asset Management Compliance

Improve compliance through implementing an effective electronic governance system solution(s) to manage the risks associated with occupational health, safety, fire, physical security and asset management, completing scoping requirements for electronic governance system(s) with solution(s) identified by 31 March 2027.

#### 10.2 People Strategy

Implement our People Strategy 2025-30 with a focus on each of the four pillars to create a safe, secure and inclusive culture in which our colleagues can thrive by 31 March 2030.

# Measuring our success

Our Corporate Plan sets out Key Performance Indicators (KPIs) which we will use to measure progress towards achieving our outcomes. These KPIs are broken down into annual targets, shown below, designed to drive progress. They will be reported on annually.

KPI	Target: 2025-26	Target: 2026-27	Target: 2027-28
<b>1.</b> Increased direct expenditure on conservation and maintenance of the properties, collections and archives in our care by 15% from £43 million	£45.0m	£47.5m	£50.0m
<b>2.</b> Maintained or improved high survey scores for visitor experience	8.5	8.5	8.9
<b>3.</b> Updated the Historic Environment Policy for Scotland (HEPS)	Engagement completed	Policy published	Impact of HEPS reported
<b>4a.</b> Increased the number of people we've trained by 10%	Baseline set	5%	5%
<b>4b.</b> Increased the number of people we've engaged through our learning programmes by 15%	55,000	60,000	65,000
<b>5.</b> Increased our contribution to Scotland's GDP by 10%	£1.039bn	£1.085bn	£1.100bn
<b>6.</b> Invested at least £40 million in local communities across Scotland through our grants schemes	£13.5m	£13.5m	£13.5m
<b>7.</b> Reduced our baseline GHG emissions to 3,573 tCO <sub>2</sub> e	3,993 tCO <sub>2</sub> e	3,783 tCO <sub>2</sub> e	3,573 tCO <sub>2</sub> e
<b>8.</b> Increased the number of climate adaptation grants given out by HES by 15%	Baseline set	7.5%	7.5%
<b>9.</b> Generated additional funding from non-government sources of at least 20%	£78.3m	£83.4m	£88.2m
<b>10.</b> Maintained or improved colleague engagement survey scores for each of the four pillars within our People Strategy	Maintained/improved	Maintained/improved	Maintained/improved

tCO<sub>2</sub>e = tonnes of carbon dioxide equivalent

Progress towards delivery of the actions set out in our Operating Plan is tracked in-year through the success criteria below. Progress is reported to our Executive Leadership Team (ELT) and HES Board every quarter throughout the year and KPIs are reported annually. Risks to delivery are systematically identified and managed.

Our results are published in our Annual Report and Financial Statements. Data relating to equalities, health and safety, sickness absence, staff training, supplier payment and GHG emissions are also reported in our Annual Report and Financial Statements.

We also publish a range of more detailed performance reports: Our Past, Our Future Annual Performance Report, Properties in Care of Scottish Ministers Annual Report, Planning Performance Report and Annual Procurement Report.

Apprentice Stonemason at HES Arbroath depot, as part of the Heritage Skills at Risk campaign

Our reports are supported by a strong framework of controls, including use of peer review, which helps to validate our performance and grow trust and confidence in our organisation.

## Operating Plan 2025-28 success criteria

We set success criteria for the actions in our Operating Plan. These help us to confirm whether an action has been achieved. Partially Achieved and Not Achieved success criteria enable us to recognise delivery short of Fully Achieved.



© Rob McDougall



# Scotland's heritage

## Outcome 1

1.1 Estate Management		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered 80% or more of funded Estate Plan work categorised as 'High Priority' by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered between and including 75% and 79% of funded Estate Plan work categorised as 'High Priority' by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered less than 75% of funded Estate Plan work categorised as 'High Priority' by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered 80% or more of funded Estate Plan work categorised as 'High Priority' by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 75% but less than 79% of funded Estate Plan work categorised as 'High Priority' by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 75% of funded Estate Plan work categorised as 'High Priority' by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered 80% or more of funded Estate Plan work categorised as 'High Priority' by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered between and including 75% and 79% of funded Estate Plan work categorised as 'High Priority' by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered less than 75% of funded Estate Plan work categorised as 'High Priority' by 31 March 2028.</p>
1.2 Edinburgh Castle		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Published a high-level strategic plan for Edinburgh Castle by 31 March 2026.</p> <p><b>Partially Achieved:</b> Drafted but not yet published a high-level strategic plan for Edinburgh Castle by 31 March 2026.</p> <p><b>Not Achieved:</b> High-level strategic plan for Edinburgh Castle not drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Published a high-level strategic plan for Edinburgh Castle by 31 March 2027.</p> <p><b>Partially Achieved:</b> Drafted but not yet published a high-level strategic plan for Edinburgh Castle by 31 March 2027.</p> <p><b>Not Achieved:</b> High-level strategic plan for Edinburgh Castle not drafted by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>

1.3 PIC and Collections Strategy		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Concluded the public consultation for our PIC and Collections Strategy by 31 March 2026.</p> <p><b>Partially Achieved:</b> PIC and Collections Strategy for consultation drafted but consultation not yet concluded by 31 March 2026.</p> <p><b>Not Achieved:</b> PIC and Collections Strategy for consultation not yet drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Published our PIC and Collections Strategy by 31 March 2027.</p> <p><b>Partially Achieved:</b> Drafted but not yet published our PIC and Collections Strategy by 31 March 2027.</p> <p><b>Not Achieved:</b> PIC and Collections Strategy not drafted by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>

1.4 Archive Service		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Agreed a long-term solution for our archive accommodation by 31 March 2026.</p> <p><b>Partially Achieved:</b> Identified a set of long-term solutions for our archive accommodation by 31 March 2026.</p> <p><b>Not Achieved:</b> No long-term solution identified for our archive accommodation by 31 March 2026.</p>	<p><b>Achieved:</b> Agreed a medium-term solution of 5-15 years for our archive service by 31 October 2026.</p> <p><b>Partially Achieved:</b> Identified a medium-term solution of 5-15 years for our archive service by 31 March 2027.</p> <p><b>Not Achieved:</b> No medium-term solution of 5-15 years for our archive service by 31 March 2027.</p>	<p>To be confirmed once long-term solution agreed.</p>



# Scotland's heritage

## Outcome 2

2.1 Visitor Experience		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Maintained or improved survey scores for visitor experience of at least 8.5 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Achieved survey scores for visitor experience of at least 8.0 but less than 8.5 by 31 March 2026.</p> <p><b>Not Achieved:</b> Achieved survey scores for visitor experience of less than 8.0 by 31 March 2026.</p>	<p><b>Achieved:</b> Maintained or improved survey scores for visitor experience of at least 8.5 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Achieved survey scores for visitor experience of at least 8.2 but less than 8.5 by 31 March 2027.</p> <p><b>Not Achieved:</b> Achieved survey scores for visitor experience of less than 8.2 by 31 March 2027.</p>	<p><b>Achieved:</b> Maintained or improved survey scores for visitor experience of at least 8.9 by 31 March 2028.</p> <p><b>Partially Achieved:</b> To be confirmed in 2026-27.</p> <p><b>Not Achieved:</b> To be confirmed in 2026-27.</p>

## Outcome 3

3.1 Historic Environment Policy		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Completed public engagement and report produced by 31 March 2026.</p> <p><b>Partially Achieved:</b> Completed public engagement but no report produced by 31 March 2026.</p> <p><b>Not Achieved:</b> No public engagement completed and no report produced by 31 March 2026.</p>	<p><b>Achieved:</b> Updated and published the Historic Environment Policy for Scotland by 31 March 2027.</p> <p><b>Partially Achieved:</b> Updated Historic Environment Policy for Scotland but not published by 31 March 2027.</p> <p><b>Not Achieved:</b> Historic Environment Policy for Scotland not updated by 31 March 2027.</p>	<p><b>Achieved:</b> Reported the impact of the updated Historic Environment Policy for Scotland by 31 March 2028.</p> <p><b>Partially Achieved:</b> Developed a monitoring mechanism to understand the impact and use of the updated Historic Environment Policy for Scotland but no report published by 31 March 2028.</p> <p><b>Not Achieved:</b> No monitoring mechanism for the updated Historic Environment Policy for Scotland developed by 31 March 2028.</p>

3.2 Research		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Updated and published our Research Strategy 2026-29 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Updated but not yet published our Research Strategy 2026-29 by 31 March 2026.</p> <p><b>Not Achieved:</b> Research Strategy 2026-29 not drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered, or on track to deliver, at least 60% of our 2026-29 Research Strategy actions by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered, or made progress in delivering, at least 50% but less than 59% of our Research Strategy 2026-29 actions by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 50% of our Research Strategy 2026-29 actions delivered, or on track to deliver, by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>

3.3 Planning Authority Training		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Planned the development of a sector-leading training programme for planners based in local authorities and released one or more modules by 31 December 2025.</p> <p><b>Partially Achieved:</b> Planned the development of a training programme for planners based in local authorities but no modules released by 31 December 2025.</p> <p><b>Not Achieved:</b> Training programme not planned by 31 December 2025.</p>	<p><b>Achieved:</b> Developed the whole course and made it available online by 31 December 2026.</p> <p><b>Partially Achieved:</b> Developed at least 50% but less than 99% of the course and made it available online by 31 December 2026.</p> <p><b>Not Achieved:</b> Less than 50% of course developed and made available online by 31 December 2026.</p>	<p><b>Achieved:</b> Achieved positive ratings of 70% or more for our training modules from planners based in local authorities by 31 March 2028.</p> <p><b>Partially Achieved:</b> To be confirmed in 2026-27.</p> <p><b>Not Achieved:</b> To be confirmed in 2026-27.</p>



# Scotland's heritage

3.4 trove.scot		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Implemented trove.scot continuous improvement plan by 31 March 2026.</p> <p><b>Partially Achieved:</b> Developed but not implemented trove.scot continuous improvement plan by 31 March 2026.</p> <p><b>Not Achieved:</b> trove.scot continuous improvement plan not developed or implemented by 31 March 2026.</p>	<p><b>Achieved:</b> Revised and delivered trove.scot continuous improvement plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Revised but not delivered trove.scot continuous improvement plan by 31 March 2027.</p> <p><b>Not Achieved:</b> trove.scot continuous improvement plan not revised or delivered by 31 March 2027.</p>	<p><b>Achieved:</b> Revised and delivered trove.scot continuous improvement plan by 31 March 2028.</p> <p><b>Partially Achieved:</b> Revised but not delivered trove.scot continuous improvement plan by 31 March 2028.</p> <p><b>Not Achieved:</b> trove.scot continuous improvement plan not revised or delivered by 31 March 2028.</p>

3.5 Information and Data		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Implemented 80% or more of Year 1 actions in our Information Management and Data Strategy Implementation Plan by 31 March 2026.</p> <p><b>Partially Achieved:</b> Implemented more than 60% but less than 79% of Year 1 actions in our Information Management and Data Strategy Implementation Plan by 31 March 2026.</p> <p><b>Not Achieved:</b> Implemented less than 60% of actions in our Information Management and Data Strategy Implementation Plan by 31 March 2026.</p>	<p><b>Achieved:</b> Implemented 80% or more of Year 2 actions in our Information Management and Data Strategy Implementation Plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Implemented at least 60% but less than 79% of Year 2 actions in our Information Management and Data Strategy Implementation Plan by 31 March 2027.</p> <p><b>Not Achieved:</b> Implemented less than 60% of Year 2 actions in our Information Management and Data Strategy Implementation Plan by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>



# Skills and learning

## Outcome 4

4.1 Skills		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered 75% or more of Skills Investment Plan actions planned for 2025-26 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered more than 60% but less than 74% of Skills Investment Plan actions planned for 2025-26 by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered less than 60% of Skills Investment Plan actions planned for 2025-26 by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered 75% or more of Skills Investment Plan actions planned for 2026-27 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 60% but less than 74% of Skills Investment Plan actions planned for 2026-27 by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 60% of Skills Investment Plan actions planned for 2026-27 by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered 75% or more of Skills Investment Plan actions planned for 2027-28 by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered more than 60% but less than 74% of Skills Investment Plan actions planned for 2027-28 by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered less than 60% of Skills Investment Plan actions planned for 2027-28 by 31 March 2028.</p>

4.2 Outreach and Learning		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Engaged over 55,000 learners and demonstrated diversity through delivery of 3 to 5 targeted projects with priority and new audiences by 31 March 2026.</p> <p><b>Partially Achieved:</b> Engaged over 40,000 learners and demonstrated diversity through delivery of 2 targeted projects with priority and new audiences by 31 March 2026.</p> <p><b>Not Achieved:</b> Engaged over 25,000 learners and demonstrated diversity through delivery of less than 2 targeted projects with priority and new audiences by 31 March 2026.</p>	<p><b>Achieved:</b> Engaged over 60,000 learners and demonstrated diversity through delivery of 3 to 5 targeted projects with priority and new audiences by 31 March 2027.</p> <p><b>Partially Achieved:</b> Engaged over 45,000 learners and demonstrated diversity through delivery of 2 targeted projects with priority and new audiences by 31 March 2027.</p> <p><b>Not Achieved:</b> Engaged over 30,000 learners and demonstrated diversity through delivery of less than 2 targeted projects with priority and new audiences by 31 March 2027.</p>	<p><b>Achieved:</b> Engaged over 65,000 learners and demonstrated diversity through delivery of 3 to 5 targeted projects with priority and new audiences by 31 March 2028.</p> <p><b>Partially Achieved:</b> Engaged over 50,000 learners and demonstrated diversity through delivery of 2 targeted projects with priority and new audiences by 31 March 2028.</p> <p><b>Not Achieved:</b> Engaged over 35,000 learners and demonstrate diversity through delivery of less than 2 targeted projects with priority and new audiences by 31 March 2028.</p>



# People and places

## Outcome 5

5.1 Our Past, Our Future		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Published Year 2 report on Our Past, Our Future progress by September 2025.</p> <p><b>Partially Achieved:</b> Published Year 2 report on Our Past, Our Future progress after September 2025 and before 31 March 2026.</p> <p><b>Not Achieved:</b> Year 2 progress report not published by 31 March 2026.</p>	<p><b>Achieved:</b> Published Year 3 report on Our Past, Our Future progress and interim evaluation report by September 2026.</p> <p><b>Partially Achieved:</b> Published Year 3 report on Our Past, Our Future progress and interim evaluation report after September 2026 and before 31 March 2027.</p> <p><b>Not Achieved:</b> Year 3 progress report or interim evaluation report not published by 31 March 2027.</p>	<p><b>Achieved:</b> Published Year 4 report on Our Past, Our Future progress by September 2027.</p> <p><b>Partially Achieved:</b> Published Year 4 report on Our Past, Our Future progress after September 2027 and before 31 March 2028.</p> <p><b>Not Achieved:</b> Year 4 progress report not published by 31 March 2028.</p>

5.2 Economic Impact		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Approved our Economic Framework and disseminated contents through appropriate routes, including an action plan which prioritises opportunities by 31 December 2025.</p> <p><b>Partially Achieved:</b> Economic Framework is developed but not yet approved and no action plan developed by 31 December 2025.</p> <p><b>Not Achieved:</b> Economic Framework is not developed by 31 December 2025.</p>	<p><b>Achieved:</b> Delivered 80% or more of Year 1 actions from the Economic Framework Action Plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 33% but less than 80% of Year 1 actions from the Economic Framework Action Plan by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 33% of Year 1 actions from the Economic Framework Action Plan by 31 March 2027.</p>	<p>To be confirmed in 2026-27 based on data framework for the economic framework.</p>

5.3 Communities		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered 70% or more of Communities Framework actions planned for 2025-26 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered more than 50% but less than 69% of Communities Framework actions planned for 2025-26 by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered 49% or less of Communities Framework actions planned for 2025-26 by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered 70% or more of Communities Framework actions planned for 2026-27 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 50% but less than 69% of Communities Framework actions planned for 2026-27 by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered 49% or less of Communities Framework actions planned for 2026-27 by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered 70% or more of Communities Framework actions planned for 2027-28 by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered more than 50% but less than 69% of Communities Framework actions planned for 2027-28 by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered 49% or less of Communities Framework actions planned for 2027-28 by 31 March 2028.</p>

5.4 Equalities		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered, or on track to deliver, at least 60% of Year 1 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered more than 40% but less than 59% of Year 1 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered less than 40% of Year 1 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered, or on track to deliver, at least 60% of Year 2 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 40% but less than 59% of Year 2 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 40% of Year 2 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered, or on track to deliver, at least 60% of Year 3 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered more than 40% but less than 59% of Year 3 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered less than 40% of Year 3 actions from the Equality Outcomes Action Plan 2025-29 by 31 March 2028.</p>



# People and places

5.5 Digital Transformation		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Approved a Digital Transformation Plan to harness new technology by 31 December 2025.</p> <p><b>Partially Achieved:</b> Developed but not yet approved a Digital Transformation Plan by 31 December 2025.</p> <p><b>Not Achieved:</b> Digital Transformation Plan not developed by 31 December 2025.</p>	<p><b>Achieved:</b> Delivered 80% or more of 'in year milestones' of digital transformation projects within the PMO project portfolio as part of the Digital Blueprint by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 60% but less than 79% of 'in year milestones' of digital transformation projects within the PMO project portfolio as part of the Digital Blueprint by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 60% of 'in year milestones' of digital transformation projects within the PMO project portfolio as part of the Digital Blueprint by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>

## 5.6 Intangible Cultural Heritage

Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Developed and published Intangible Cultural Heritage Action Plan by 31 March 2026.</p> <p><b>Partially Achieved:</b> Developed but not published Intangible Cultural Heritage Action Plan by 31 March 2026.</p> <p><b>Not Achieved:</b> Intangible Cultural Heritage Action Plan not developed by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered, or on track to deliver, 80% or more of our 2026-27 Intangible Cultural Heritage Action Plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered, or made progress in delivering, at least 60% but less than 79% of our 2026-27 Intangible Cultural Heritage Action Plan by 31 March 2027.</p> <p><b>Not Achieved:</b> Less than 60% of our 2026-27 Intangible Cultural Heritage Action Plan on track to deliver by 31 March 2027.</p>	<p>To be confirmed in 2026-27.</p>

## 5.7 Gaelic

Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered 80% or more of actions planned for 2025-2026 by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered between 50% and 79% of actions planned for 2025-2026 by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered less than 50% of actions planned for 2025-26 by 31 March 2026.</p>	<p><b>Achieved:</b> Updated and published our new Gaelic Language Plan 2026-29 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Updated but not published our new Gaelic Language Plan 2026-29 by 31 March 2027.</p> <p><b>Not Achieved:</b> New Gaelic Language Plan 2026-29 not updated by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered 80% or more of actions planned for 2027-28 by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered between 50% and 79% of actions planned for 2027-28 by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered less than 50% of actions planned for 2027-28 by 31 March 2028.</p>



# People and places

5.8 Branding and Profile		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Agreed and implemented brand identity on all planned/developed internal and external visual assets by 31 December 2025.</p> <p><b>Partially Achieved:</b> Brand identity agreed but not fully implemented by 31 March 2026.</p> <p><b>Not Achieved:</b> Brand identity not agreed by 31 March 2026.</p>	<p>Action paused pending review in 2026-27.</p>	<p>To be confirmed in 2026-27.</p>

5.9 International		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p>Implement our multi-partner International Strategy 2019-29 Partnering Globally to support Inspiring Connections: Scotland's International Culture Strategy.</p>	<p><b>Achieved:</b> Developed and approved the International Annual Action Plan 2026-2027 by 31 November 2027.</p> <p><b>Partially Achieved:</b> Developed and approved the International Annual Action Plan 2026-2027 by 31 March 2027.</p> <p><b>Not Achieved:</b> Developed but not yet approved the International Annual Action Plan 2026-2027 by 31 March 2027.</p>	<p>To be confirmed in 2025-26.</p>

## Outcome 6

6.1 Grants and Funding		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Published our annual Grants Funding Report highlighting the impact of our funding by 31 March 2026.</p> <p><b>Partially Achieved:</b> Drafted but not yet published our annual Grants Funding Report by 31 March 2026.</p> <p><b>Not Achieved:</b> Annual Grants Funding Report not drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Published our annual Grants Funding Report 2025-26 highlighting the impact of our funding by 31 March 2027.</p> <p><b>Partially Achieved:</b> Drafted but not yet published our annual Grants Funding Report 2025-26 by 31 March 2027.</p> <p><b>Not Achieved:</b> Annual Grants Funding Report 2025-26 not drafted by 31 March 2027.</p>	<p><b>Achieved:</b> Published our annual Grants Funding Report highlighting the impact of our funding by 31 March 2028.</p> <p><b>Partially Achieved:</b> Drafted but not yet published our annual Grants Funding Report by 31 March 2028.</p> <p><b>Not Achieved:</b> Annual Grants Funding Report not drafted by 31 March 2028.</p>



# Climate action

## Outcome 7

7.1 HES Emissions <span style="float: right;">tCO<sub>2</sub>e = tonnes of carbon dioxide equivalent</span>		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Responsible for no more than 3,993 tonnes of GHG emissions (reduction of 25.8%/1,391 tCO<sub>2</sub>e from baseline) from sources within our organisational boundary by 31 March 2026.</p> <p><b>Partially Achieved:</b> Achieved targeted GHG emissions plus 5% (4,193 tCO<sub>2</sub>e) by 31 March 2026.</p> <p><b>Not Achieved:</b> GHG emissions are in excess of plus 5% by 31 March 2026.</p>	<p><b>Achieved:</b> Responsible for no more than 3,783 tonnes of GHG emissions (reduction of 29.7%/1,601 tCO<sub>2</sub>e from baseline) from sources within our organisational boundary by 31 March 2027.</p> <p><b>Partially Achieved:</b> Achieved targeted GHG emissions plus 5% (3,972 tCO<sub>2</sub>e) by 31 March 2027.</p> <p><b>Not Achieved:</b> GHG emissions are in excess of plus 5% by 31 March 2027.</p>	<p><b>Achieved:</b> Responsible for no more than 3,573 tonnes of GHG emissions (reduction of 33.6%/1,811 tCO<sub>2</sub>e from baseline) from sources within our organisational boundary by 31 March 2028.</p> <p><b>Partially Achieved:</b> Achieved targeted GHG emissions plus 5% (3,751 tCO<sub>2</sub>e) by 31 March 2028.</p> <p><b>Not Achieved:</b> GHG emissions are in excess of plus 5% by 31 March 2028.</p>

7.2 Climate Change Adaptation		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Developed and published our new 5-year Climate Action Strategy by 31 March 2026.</p> <p><b>Partially Achieved:</b> Developed but not yet published our new 5-year Climate Action Strategy by 31 March 2026.</p> <p><b>Not Achieved:</b> 5-year Climate Action Strategy not yet developed by 31 March 2026.</p>	<p><b>Achieved:</b> Progressed delivery to at least 20% of all milestones within our 5 Year Climate Action Strategy by 31 March 2027.</p> <p><b>Partially Achieved:</b> Developed and published our new 5-year Climate Action Strategy by 31 March 2027.</p> <p><b>Not Achieved:</b> Developed but not yet published our new 5-year Climate Action Strategy by 31 March 2027.</p>	<p><b>Achieved:</b> Progressed delivery of our 5-year Climate Action Strategy to 40% or more of actions delivered or on track by 31 March 2028.</p> <p><b>Partially Achieved:</b> To be confirmed in 2026-27.</p> <p><b>Not Achieved:</b> To be confirmed in 2026-27.</p>

## Outcome 8

8.1 Retrofit		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Commenced construction of Retrolab by 31 March 2026.</p> <p><b>Partially Achieved:</b> Secured planning permission and building warrant but construction of Retrolab not yet started by 31 March 2026.</p> <p><b>Not Achieved:</b> Secured planning permission and building warrant but construction contract not yet tendered by 31 March 2026.</p>	<p><b>Achieved:</b> Retrolab fully operational by 31 January 2027.</p> <p><b>Partially Achieved:</b> Retrolab fully operational by 31 March 2027.</p> <p><b>Not Achieved:</b> Construction of Retrolab not yet completed by 31 March 2027.</p>	N/A.



# Our organisation

## Outcome 9

9.1 Income Growth		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered annual commercial and philanthropic income growth of 6.5% in line with budget and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered annual commercial and philanthropic income growth of 6.5% in line with budget and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered annual commercial and philanthropic income growth of 6.5% in line with budget and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2028.</p>
<p><b>Partially Achieved:</b> Delivered annual commercial and philanthropic income growth of at least 5% and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2026.</p>	<p><b>Partially Achieved:</b> Delivered annual commercial and philanthropic income growth of at least 5% and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2027.</p>	<p><b>Partially Achieved:</b> Delivered annual commercial and philanthropic income growth of at least 5% and diversified our income sources to invest in our services, in particular in the properties in our care by 31 March 2028.</p>
<p><b>Not Achieved:</b> Delivered annual commercial and philanthropic income growth of less than 5% and no new income sources by 31 March 2026.</p>	<p><b>Not Achieved:</b> Delivered annual commercial and philanthropic income growth of less than 5% and no new income sources by 31 March 2027.</p>	<p><b>Not Achieved:</b> Delivered annual commercial and philanthropic income growth of less than 5% and no new income sources by 31 March 2028.</p>

## 9.2 Efficiency

Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered annual efficiencies of 3% or more (£1.2 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered annual efficiencies of 3% or more (£1.2 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered annual efficiencies of 3% or more (£1.2 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2028.</p>
<p><b>Partially Achieved:</b> Delivered annual efficiencies of at least 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2026.</p>	<p><b>Partially Achieved:</b> Delivered annual efficiencies of at least 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2027.</p>	<p><b>Partially Achieved:</b> Delivered annual efficiencies of at least 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2028.</p>
<p><b>Not Achieved:</b> Delivered annual efficiencies of less than 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2026.</p>	<p><b>Not Achieved:</b> Delivered annual efficiencies of less than 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2027.</p>	<p><b>Not Achieved:</b> Delivered annual efficiencies of less than 2% (£0.8 million) against operational expenditure to support financial sustainability and strategic investment by 31 March 2028.</p>



# Our organisation

9.3 HES Property Portfolio		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Completed property portfolio review by 31 March 2026.</p> <p><b>Partially Achieved:</b> Drafted but not yet completed property portfolio review by 31 March 2026.</p> <p><b>Not Achieved:</b> Property portfolio review not drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Drafted the evaluation of potential future needs and opportunities and started the development of a strategic property plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Completed property portfolio review by 31 March 2027.</p> <p><b>Not Achieved:</b> Drafted but not yet completed property portfolio review by 31 March 2027.</p>	N/A.

9.4 HES Enterprises Business Plan		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Published our new HES Enterprises Business Plan by 31 March 2026.</p> <p><b>Partially Achieved:</b> Drafted but not yet published our new HES Enterprises Business Plan by 31 March 2026.</p> <p><b>Not Achieved:</b> New HES Enterprises Business Plan not yet drafted by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered 80% or more of Year 1 actions planned for 2026-2027 by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 50% but less than 79% of Year 1 actions planned for 2026-2027 by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 50% of Year 1 actions planned for 2026-2027 by 31 March 2027.</p>	To be confirmed in 2026-27.

## Outcome 10

10.1 Health, Safety and Asset Management Compliance		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Fully scoped requirements for electronic health, safety and compliance governance system by 31 March 2026.</p> <p><b>Partially Achieved:</b> Partially scoped requirements for electronic health, safety and compliance governance system by 31 March 2026.</p> <p><b>Not Achieved:</b> Requirements for electronic health, safety and compliance governance system not scoped by 31 March 2026.</p>	<p><b>Achieved:</b> Completed scoping requirements for electronic governance system(s) with solution(s) identified by 31 March 2027.</p> <p><b>Partially Achieved:</b> Completed scoping requirements for electronic governance system(s) but solution(s) not identified by 31 March 2027.</p> <p><b>Not Achieved:</b> Requirements not scoped, and solution(s) not identified by 31 March 2027.</p>	N/A.

10.2 People Strategy		
Year 1: 2025-26	Year 2: 2026-27	Year 3: 2027-28
<p><b>Achieved:</b> Delivered 80% or more of the Year 1 People Strategy Implementation Plan by 31 March 2026.</p> <p><b>Partially Achieved:</b> Delivered between and including 60% and 79% of the Year 1 People Strategy Implementation Plan by 31 March 2026.</p> <p><b>Not Achieved:</b> Delivered less than 60% of the Year 1 People Strategy Implementation Plan by 31 March 2026.</p>	<p><b>Achieved:</b> Delivered 80% or more of the People Strategy Year 2 Implementation Plan by 31 March 2027.</p> <p><b>Partially Achieved:</b> Delivered at least 60% but less than 79% of the Year 2 People Strategy Implementation Plan by 31 March 2027.</p> <p><b>Not Achieved:</b> Delivered less than 60% of the Year 2 People Strategy Implementation Plan by 31 March 2027.</p>	<p><b>Achieved:</b> Delivered 80% or more of the Year 3 People Strategy Implementation Plan by 31 March 2028.</p> <p><b>Partially Achieved:</b> Delivered between and including 60% and 79% of the Year 3 People Strategy Implementation Plan by 31 March 2028.</p> <p><b>Not Achieved:</b> Delivered less than 60% of the Year 3 People Strategy Implementation Plan by 31 March 2028.</p>

# Our resources

We are committed to achieving best value with our resources. Our budget is approved by our Board in order to deliver the aspirations of our Corporate Plan, this Operating Plan and to fulfil our statutory obligations. Our objective is to be transparent about how we allocate resources in pursuit of our outcomes.

Ongoing economic uncertainty, sustainable income generation and cost management are themes at the forefront of our budgetary planning. Any exacerbations of the economic or political challenges could negatively impact the picture for 2026-27.

HES is in a unique position compared to that of other public bodies who are predominantly funded by grant-in-aid as we have what can be a volatile income stream, which brings with it uncertainty of funding, and a growing fixed cost base. This volatility of income is inextricably linked to the tourism industry which remains difficult to assess in the current economic climate. Our response to uncertainty is to set out plans which are flexible to respond to changing circumstances while continuing to deliver for and with stakeholders, partners and communities.

## Our income and expenditure for 2025-28

Income	2025-26 £m	2026-27 £m	2027-28 £m	Expenditure	2025-26 £m	2026-27 £m	2027-28 £m
Grant-in-aid (Resource)	59.2	57.2	55.2	Staffing	80.3	85.5	86.8
Grant-in-aid (Capital)	10.0	10.0	10.0	Operational expenditure	41.1	41.7	40.8
Net commercial income	74.9	78.2	80.4	Grants	14.5	14.5	14.5
Other income	3.3	6.3	6.5	Investment	11.5	10.0	10.0
Grant-in-aid (Non cash)	5.0	3.5	3.5	Capital charges	5.0	3.5	3.5
<b>Total income</b>	<b>152.4</b>	<b>155.2</b>	<b>155.6</b>	<b>Total expenditure</b>	<b>152.4</b>	<b>155.2</b>	<b>155.6</b>

Note: Commercial income is now presented as net of cost of sales rather than gross in line with how we report through to Scottish Government.

## Our carbon budget for 2025-28

In support of our work towards net zero, we are publishing the latest version of our carbon budget. This recognises that the cost of operations and the resources required to deliver our outcomes are measured not just in financial terms but also in emissions.

GHG Emission Source	2025-26	2026-27	2027-28
Percentage change from 2018-19 baseline (%)	-25.8%	-29.7%	-33.6%
Energy (tCO <sub>2</sub> e)	3,232	3,062	2,892
Business Travel (tCO <sub>2</sub> e)	583	552	522
Waste (tCO <sub>2</sub> e)	120	114	107
Water (tCO <sub>2</sub> e)	57	54	51
<b>Total Organisational Target (tCO<sub>2</sub>e)</b>	<b>3,993</b>	<b>3,783</b>	<b>3,573</b>

At this time, our carbon budget comprises emissions directly linked to our operations. We are working to expand this to include supply chain emissions and visitor travel once we have sufficient confidence in the data. We report our emissions at the end of each year in our Sustainability Report in our Annual Report and Financial Statements.

We also undertake strategic environmental assessments on every qualifying plan, programme and strategy, seeking to avoid adverse impacts and enhance positive environmental outcomes.

# Supporting government outcomes and policies

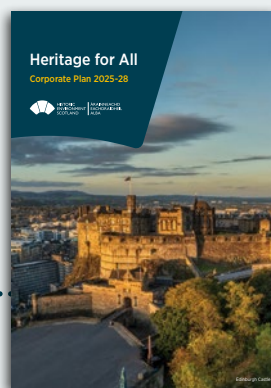
## How it all fits together



**The National Performance Framework** sets a vision for Scotland's collective wellbeing.



**Our Past, Our Future** sets out a national mission – to sustain and enhance the benefits of our historic environment, for people and communities now and into the future.



Our **Corporate Plan**, sets out our vision and priorities to 2028.



This document, our **Operating Plan**, details what we'll work to achieve over the next three years, with defined, measurable outcomes.

### All these shape...

- Strategies and plans for key themes like work on our estate, growing skills, investing in our people, communities work, meeting our climate change targets and our research activity
- Annual Directorate plans
- Goals and performance targets for all our employees



The Big Linlithgow Palace LEGO Build, Linlithgow Museum

This Operating Plan, our Corporate Plan 2025-28, **Heritage for All**, and policies and strategies within HES are all informed by, and make a contribution to, wider national strategies such as Delivering Economic Prosperity: Scotland's National Strategy for Economic Transformation and National Planning Framework 4 amongst many others.

By working with our partners in the public, private and voluntary sectors to successfully achieve our five strategic priorities, we enable the delivery of the Scottish Government's resource spending review priorities and contribute to the achievement of the following National Outcomes in the Scottish Government's National Performance Framework.

## Our contribution to Scotland's National Outcomes

National Outcomes	Scotland's heritage	Skills and learning	People and places	Climate action	Our organisation
We have a globally competitive, entrepreneurial, inclusive and sustainable economy	✓	✓	✓	✓	✓
We are open, connected and make a positive contribution internationally	✓		✓	✓	
We tackle poverty by sharing opportunities, wealth and power more equally		✓	✓		✓
We live in communities that are inclusive, empowered, resilient and safe	✓		✓		✓
We grow up loved, safe and respected so that we realise our full potential		✓	✓		
We are well educated, skilled and able to contribute positively to society		✓	✓		
We have thriving and innovative businesses, with quality jobs and fair work for everyone			✓		✓
We are healthy and active	✓		✓		✓
We value, enjoy, protect and enhance our environment	✓	✓	✓	✓	
We are creative and our vibrant and diverse cultures are expressed and enjoyed widely	✓		✓		
We respect, protect and fulfil human rights and live free from discrimination	✓		✓		✓




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