

A large teal circular graphic is positioned in the top left corner of the page, partially cut off by the edge.

Ethical Standards Commissioner

ANNUAL REPORT AND ACCOUNTS

2024/25

CONTENTS PAGE

This report is available in alternative formats on request by telephoning 0131 347 3890 or by emailing info@ethicalstandards.org.uk.

		PAGE NO.
1.	<u>PERFORMANCE REPORT</u>	4
	<u>OVERVIEW</u>	4
	<u>Commissioner's statement</u>	4
	<u>Our purpose</u>	7
	<u>Our structure</u>	8
	<u>Our objectives</u>	9
	<u>Our performance</u>	10
	<u>Key issues and risks</u>	15
	<u>Going concern assessment</u>	16
	<u>PERFORMANCE ANALYSIS</u>	17
	<u>Complaints about conduct</u>	17
	<u>Complaints about local authority councillors and board members of public bodies</u>	17
	<u>Complaints about MSPs</u>	26
	<u>Our Performance</u>	31
	<u>Complaints about lobbyists</u>	33
	<u>Public appointments</u>	34
	<u>Improving diversity on the boards of public bodies</u>	34
	<u>Performance against Diversity Delivers Targets 2024</u>	38
	<u>Monitoring and reporting</u>	40
	<u>Providing guidance</u>	42
	<u>Financial performance</u>	44
	<u>Corporate responsibility</u>	47
2.	<u>ACCOUNTABILITY REPORT</u>	48
	<u>CORPORATE GOVERNANCE</u>	48
	<u>Commissioner's report</u>	48
	<u>Statement of Accountable Officer's responsibilities</u>	49
	<u>Governance statement</u>	50
	<u>REMUNERATION AND STAFF REPORTS</u>	54
	<u>Remuneration report</u>	54
	<u>Staff report</u>	58

	<u>PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT</u>	62
	<u>The audit process</u>	62
	<u>INDEPENDENT AUDITOR'S REPORT</u>	63
3.	<u>FINANCIAL STATEMENTS</u>	68
	<u>Statement of Comprehensive Net Expenditure</u>	68
	<u>Statement of Financial Position</u>	69
	<u>Statement of Cash Flow</u>	70
	<u>Statement of Changes to Taxpayers' Equity</u>	71
	<u>Notes to the Financial Statements</u>	72
4.	<u>APPENDICES</u>	81
	<u>Appendix 1: Accounts Direction</u>	81

PERFORMANCE REPORT

for the Commissioner for Ethical Standards in Public Life in Scotland known as the Ethical Standards Commissioner (ESC)

OVERVIEW

This section of the report provides a summary of our performance as well as outlining any significant activities undertaken during the year. It also describes the organisation's purpose and the key risks affecting it.

COMMISSIONER'S STATEMENT

This report provides an update on the progress that we have made against our strategic objectives in the first year of our 2024-28 strategic plan. The plan itself is very clear about the values that we hold dear as an organisation and which inform all of our activities.

Our objectives cover a range of activities intended ultimately to improve public confidence in the ethical standards framework and the regulated public appointments system in Scotland. They include:

- stakeholder engagement and support for an ethical standards network
- resourcing and staff wellbeing and development
- use of digital technology to good effect
- better, quicker and more streamlined complaint handling
- effective and transparent governance
- demonstrating leadership in the field of ethical regulation
- oversight of and support for appointments to the boards of our public bodies with a view to engendering public trust in the system.

I am content that we have made great strides in all of these areas during the course of the year, with progress driven by a highly focussed and effective team. I highlight our key achievements in this opening statement, but the list is not exhaustive. More detail is provided in the body of this report and on our website, reflecting our commitment to transparency.

Investigations

- Waiting times for initial assessment of complaints (stage 1) halved during the course of the year. We are now hitting our new and stretching targets.
- Time taken for investigations (stage 2) is 17% quicker than the previous financial year.
- Through a quality assurance framework, we have maintained standards and achieved faster assessment and investigation times without any compromise in quality.
- Our Investigations Manual has been updated to reflect improvements to our working practices.
- We have also re-established the ethical standards network and are engaging with fellow regulators across the UK to share good practice in complaint handling.

Public appointments

- We ran a successful tender process to secure a contractor to undertake the review of the diversity strategy.
- We ran a successful tender process to secure two new Public Appointment Advisers (PAAs) to join the current cohort.
- We revised our practices for amalgamation and reporting of public appointments data, making it more accessible and useful.
- We commenced a thematic review looking into time commitment and other aspects of board roles and will report the results later in 2025.
- We published new good practice case studies and snippets.

We did experience some challenges relating to turnover in the Scottish Government's public appointments team (PAT). We sought to support them during this challenging period, as when they are stable, they can add significant value. Part of the problem attached to this turnover is the clear loss of corporate memory and the impact this has on the adoption and roll out of good practice. The Scottish Government should have a system in place to address this so we will continue to make our expectations in this area clear.

Corporate Governance

- We successfully migrated to Sharepoint, improving on security and digital accessibility for staff and we maintained our cyber security accreditations
- We launched our cross-functional Accessibility Working Group to identify and develop alternative formats for communicating with stakeholders.
- We maintained active membership of the Officeholders Shared Services Network
- We reran our annual staff wellbeing survey; we were happy with the positive results and introduced some new measures to address residual concerns
- We ran an extensive training programme and ensured staff have tailored personal development plans in place
- We maintained staff turnover at zero.

As with all public sector organisations, we faced risks during the year relating to issues such as pressures on the public finances, IT failures and staffing. We have robust processes and plans in place to mitigate these, as can be seen from the range of successfully completed actions set out above.

The extent of our success in achieving the challenging programme of activities in the year is entirely attributable to the dedicated team of professionals working at every level within the organisation. They are diligent, bright and motivated to do their best for the many stakeholders whose expectations of us are rightly very high.

I endeavour to meet these same standards but also to be the public face of the organisation in what can be challenging circumstances. Incivility in public life continues to increase and it is incumbent on me to call it out and to highlight the negative impact of it on democracy. This will be a priority for me in the year ahead.



Ian Bruce
Ethical Standards Commissioner
3 October 2025

[Return to Contents Page](#)

OUR PURPOSE

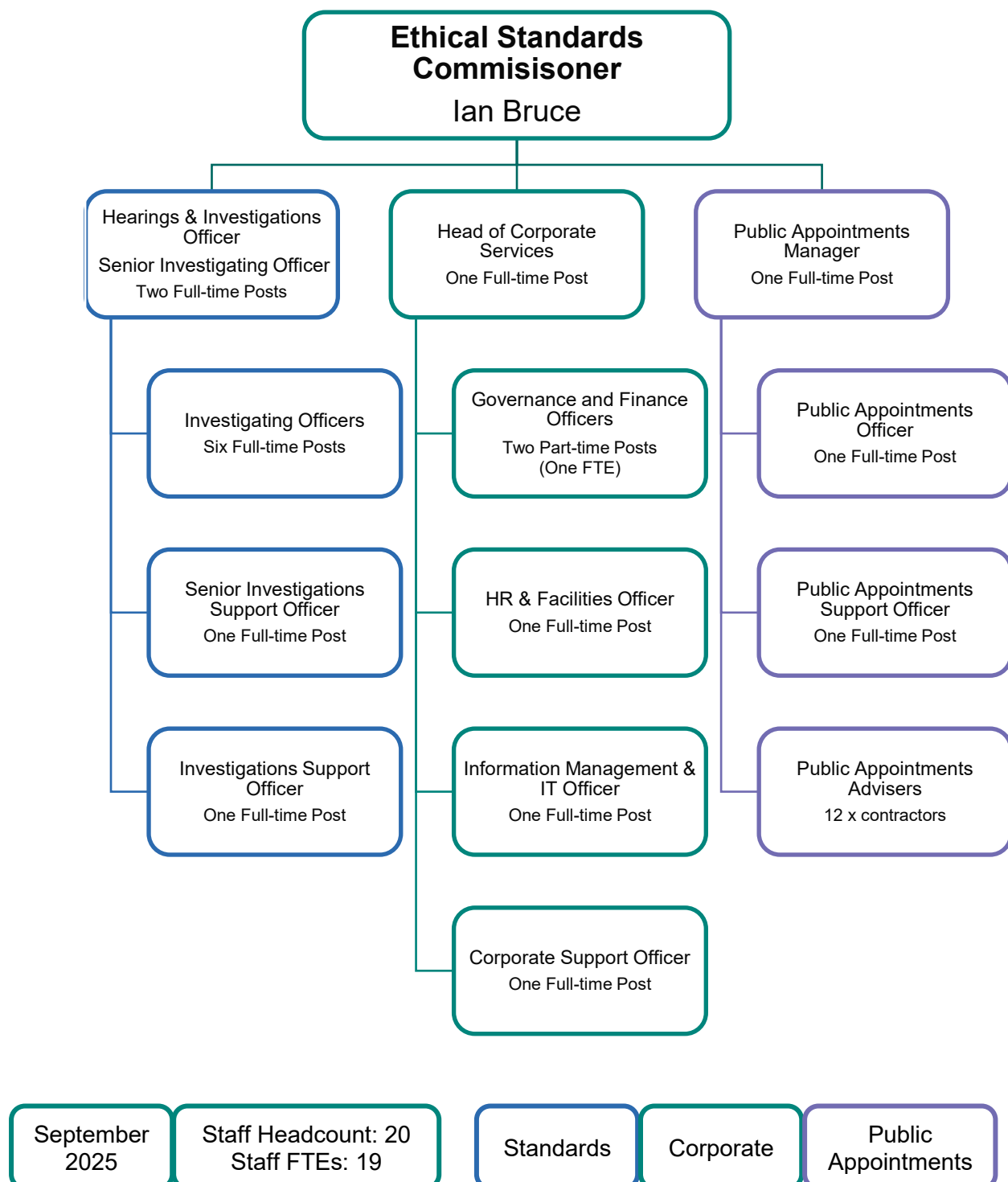
The Commissioner's primary functions are:

- to investigate complaints about the conduct of Members of the Scottish Parliament (MSPs), local authority councillors and board members of public bodies. Where the Commissioner considers that there has been a breach of the relevant Code of Conduct, they will report
 - in the case of councillors and members of public bodies, to the Standards Commission for Scotland (SCS)
 - in the case of MSPs, to the Scottish Parliament.
- to investigate complaints about lobbyists who have failed to register or provide certain information to the Scottish Parliament and, where there has been a contravention, to report to the Scottish Parliament.
- to regulate and monitor how people are appointed to the boards of public bodies in Scotland, and to promote diversity in that process. The key functions are:
 - to prepare, publish and, as necessary, revise a Code of Practice for Ministerial Appointments to Public Bodies in Scotland (the Code)
 - to issue guidance on the Code and to promote compliance with its provisions
 - to examine the methods and practices employed by the Scottish Ministers when making appointments
 - to report to the Scottish Parliament instances of material non-compliance with the Code of Practice; the Commissioner may direct the Minister to delay making the appointment until Parliament has considered the report, and
 - to ensure that, as far as possible, appointments are made fairly and openly and allow everyone, where reasonably practicable, the opportunity to be considered for an appointment.

[Return to Contents Page](#)

OUR STRUCTURE

Figure 1



[Return to Contents Page](#)

OUR OBJECTIVES

Our strategic objectives during 2024/25 are drawn from the from [Strategic Plan for 2024 to 2028](#):

Figure 2

1.	We will engage meaningfully with our stakeholders and the public to promote high standards in public life and adherence to the principles of public life in Scotland. We will take on board feedback, listen to others' views and work constructively to improve our systems and processes.
2.	We will ensure that we have sufficient staff and resources in place to deliver on all of our objectives, building resilience and flexibility across roles and remits. We will also work with other Parliamentary Officeholders with a view to embracing efficiency and innovation through shared services. We value people and recognise that unless we have staff who are valued and supported to maintain their wellbeing, feel happy in and proud of our work and the way in which we do it, we will have failed.
3.	We will ensure that our staff are properly trained, supported and developed to fulfil the requirements of their role and their career progression.
4.	We will make the best use of up to date and secure digital technology to support our work, enhance our users' experience and safeguard our systems.
5.	We will operate highly efficient and effective complaints handling processes that deliver consistent, evidence-based responses: ensuring fair and trusted outcomes.
6.	We will ensure appropriate systems of governance, quality review frameworks and robust external accreditation are in place, providing assurance to the public and stakeholders that our objectives are being met. We will also demonstrate our commitment to acquitting our environmental and social responsibilities.
7.	We will contribute significantly to the maintenance of an effective ethical standards framework through supportive and constructive engagement with equivalent bodies both here and in other administrations.
8.	We will, through supportive and constructive regulation, make a significant contribution to a public appointments system that produces effective and diverse boards that are reflective of the communities that they serve.
9.	We will strive to be recognised leaders in the regulation of a system that is effectively run to achieve the appointment of the most able people to our boards and that is managed in compliance with the highest ethical standards.

Our strategic plans are supported by biennial business plans. These detail the actions we will take over a rolling two-year period to achieve our strategic objectives. Progress against these objectives as at 31 March 2025 is set out in the [Biennial Business Plan for 2024-2026](#) available on our website.

The [Biennial Business Plan for 2025-2027](#) is also available on our website.

[Return to Contents Page](#)

OUR PERFORMANCE

This year has been marked by a strong focus on continuous improvement, building on the momentum established in the previous year. The first year of our Strategic Plan has provided a clear and consistent framework to guide our priorities and actions throughout 2024/25. The table below outlines the progress made against the strategic objectives.

Figure 3

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
1. Stakeholder and public engagement	✓ Strong engagement across key networks – Society of Local Authority Lawyers and Administrators (SOLAR) and Convention of Scottish Local Authorities (COSLA) etc ✓ Active role in stakeholder workshops with Monitoring Officers and Standards Officers ✓ Produced Easy Read guides for the public to simplify our process ✓ On-going collaboration with Standards Commission for Scotland (SCS) ✓ Stakeholder analysis using Boston Matrix ✓ Website improved for easier access	✓ Direct contact during workshops with public body chairs and members as part of our research into time commitment and remuneration ✓ Conducted applicant surveys at the conclusion of appointment rounds ✓ Held four communication events for Public Appointments Advisers (PAAs) ✓ Ongoing collaboration with the Scottish Government Public Appointments Team ✓ Direct contact with panel chairs and body chairs through seeking views on PAA performance, research projects and answering queries	✓ Ensured each team understood ESC's five key messages for stakeholders ✓ Launched the cross-functional Accessibility Working Group to identify and develop alternative formats for communicating with stakeholders
2. Sufficient resources, resilient and valued staff and shared services.	✓ Staff reviews conducted in accordance with performance framework ✓ Individual tailored training plans in place for all staff	✓ Staff reviews conducted in accordance with performance framework ✓ Individual tailored training plans in place for all staff	✓ Renewed the organisation's Scheme of Delegation ✓ Full cross-functional engagement when preparing the budget submission

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
	✓ Good practice shared with equivalent regulators in other UK administrations	✓ Supportive guidance to officials in Scottish Government and public bodies	✓ Active membership of the Officeholders Shared Services Network ✓ Completion of annual staff wellbeing survey ✓ Introduction of quarterly, in person staff training and communication days
3. Staff training, support and development	✓ Over 50 hours of targeted training delivered ✓ Appraisals completed on time and to high standards ✓ Tailored personal development plans in place ✓ Zero staff turnover maintained ✓ Regular manager check-ins and focussed mentoring support ✓ Team and case review meetings held to share best practice and continuous learning	✓ Appraisals completed on time and to high standards ✓ Tailored personal development plans in place ✓ Zero staff turnover maintained	✓ 22 training events arranged or co-ordinated for individuals, each team or the whole organisation ✓ Annual all staff training on Data protection, Freedom of Information and Cyber security completed ✓ Arranged ESC access to Civil Service Learning Platform ✓ Appraisals completed on time and to high standards ✓ Tailored personal development plans in place ✓ Zero staff turnover maintained
4. Up to date and secure digital technology and records management	✓ All records reviewed and updated per the records management plan ahead of Sharepoint migration ✓ Improvements to the Complaints Management System to improve	✓ All records reviewed and updated in accordance with records management plan prior to Sharepoint migration	✓ Migration to SharePoint ✓ Cyber Essentials Plus re-accreditation ✓ Introduced 2 Factor Authentication to all ESC-run web services ✓ Brought majority of records in line with retention schedule

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
	performance monitoring and case tracking		✓ Completed 30 information requests

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
5. Efficient and effective complaints handling	✓ Stage 1 average waiting times halved since early 2024/25 ✓ Stage 2 average waiting time decreased by 17% v 2023/24 ✓ 36% increase in cases completed v 2023/24 ✓ Duty Investigating Officer (IO) triage introduced to streamline intake ✓ Improved case allocation and workload balance ✓ Investigations Manual regularly reviewed and updated ✓ New templates introduced for clarity and speed ✓ Improved use of Case Management System (CMS) to enhance waiting times management		

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
6. Governance, quality review and external accreditation	✓ Peer Review process embedded ✓ Quality assurance (QA) framework implemented ✓ Continuous improvement drive by QA ✓ Revised Key Performance Indicators (KPIs) established for performance tracking ✓ Scheme of Delegation in place, working well and regularly reviewed		✓ Organisational risks reviewed on a quarterly basis – during the year four new risks were identified, four fell away and seven risks carried forward ✓ 42 policies and procedures reviewed with two outstanding at year end
7. Ethical Standards Network (ESN) maintenance	✓ Ethical Standards Network re-established with regular meetings ✓ Shared training, resources, and good practice in place ✓ On-going meetings and engagement with other UK Commissioners ✓ Developed training and guidance with SCS, for councillors and members		

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
8. Supportive and constructive regulation of public appointments		✓ Published Strategic Plan in EasyRead ✓ Applicant surveys run following appointment rounds (when information provided to us by the Scottish Government (SG)) ✓ Views sought from panel chairs and body chairs on performance of PAAs ✓ Project plan underway to review website based on feedback ✓ Training (Briefing) provided to panel members on request (e.g. on Parliamentary scrutiny) and to SG Public Appointment Team (SG PAT) members as part of induction ✓ Training and support of NHS work such as “aspiring chairs of the future” ✓ Ongoing support for panels and PAAs on aspects of the Code and guidance	

Strategic Objective	Progress made in 2024/25		
	Standards	Public Appointments	Corporate
		✓ Successful internal audit of database system used to ensure consistent decision-making	
9. Recognised leaders in the regulation of public appointments		✓ Collation of information at the end of each appointment round to try and identify themes ✓ Ongoing collaboration with SG PAT ✓ Good practice case studies developed and published ✓ Good practice “snippets” developed and published ✓ Interim report on applicant views written and published ✓ Commencement of thematic review (due to be published in later 2025) ✓ Commencement of the review of the Diversity Strategy ✓ Annual Service Level Agreement review carried out with each PAA ✓ Training provided for PAAs on four occasions through the year ✓ Regular communication briefings (including guidance / training) throughout the year.	

You can find out more about our progress towards achieving our strategic objectives on the Metrics page that will be published on our website.

[Return to Contents Page](#)

KEY ISSUES AND RISKS

During the period, the Commissioner identified the following key risks for the office.

1. Reduction in overall public spending leads to a reduction in funding

Risk: Reduction in funding or restrictions on staffing levels impacts our ability to effectively and efficiently deliver our statutory functions.

Mitigating Action: Ensure the organisation is managed efficiently, effectively and economically. For example, identify adjustments to expenditure, improve productivity, explore shared services with officeholders and wider public sector and ensure effective use of all resources.

2. Significant changes to officeholder landscape resulting from Committee review, additional directions, etc

Risk: Wider public sector review leads to the functions of the office being abolished, reduced or transferred to another organisation.

Mitigating Action: Maintain networks and horizon scanning to ensure changes in Government and Parliamentary direction are identified in good time. Introduce ways of measuring the impact of our work and demonstrate the difference that we make.

3. Complete disruption to our IT systems

Risk: Inability to carry out any functions due to the impact of cyber-attack, national power outages or accidental damage resulting in loss of most or all records/IT systems.

Mitigating Action: Maintain and implement a range of business continuity and information technology policies, staff training and external accreditation. Decentralise services and regularly test backup systems.

4. One or more key staff members become incapable of fulfilling their role in the medium to longer term.

Risk: Ongoing absence of key staff members affects our ability to complete key tasks and acquit our statutory functions.

Mitigating Action: Develop and implement an effective workforce resilience policy and plan, ensuring staff terms and conditions are designed to maintain staff wellbeing, that office procedures are well-documented and up to date and that there is sufficient cover for all key tasks and functions with relevant training for staff.

5. Move to 35-hour working week, in line with Scottish Parliamentary Corporate Body (SPCB) terms, adversely impacts service delivery.

Risk: Reduced working hours leads to failure to effectively deliver our functions within reasonable timeframes and quality standards. Compressed workload adversely impacts staff.

Mitigating Action: Improve productivity without impacting our services. Record changes to procedures and their impact on productivity and regularly consult with SPCB and other officeholders on managing the transition.

Further information about management of risks is given in the [Governance Statement](#).

[Return to Contents Page](#)

GOING CONCERN ASSESSMENT

These accounts must be prepared in line with the UK Government's Financial Reporting Manual.

Management have assessed the appropriateness of the going concern basis of accounting, that is whether the organisation will continue to operate.

The functions of the Commissioner are set out in legislation passed by the Scottish Parliament. The Commissioner's office must continue to fulfil these functions unless the Scottish Parliament rescinds the legislation or transfers the functions to another body.

In common with similar public bodies, the future financing of the Commissioner's office will be met by funding approved annually by the Scottish Parliament. Funding for 2025/26 has already been awarded and there is no reason to believe that future approvals will not be forthcoming.

Accordingly, it is considered appropriate to adopt a going concern basis for the preparation of these financial accounts.

[Return to Contents Page](#)

PERFORMANCE ANALYSIS

COMPLAINTS ABOUT CONDUCT

COMPLAINTS ABOUT LOCAL AUTHORITY COUNCILLORS AND BOARD MEMBERS OF PUBLIC BODIES – 2024/25

COMPLAINT VOLUMES IN 2024/25

Exhibits 1 & 2 show the number of complaints and cases handled by the Standards Team in 2024/25. When multiple complaints relate to the same issue, we combine them into a single case. This ensures consistent handling and fair outcomes. Reporting both complaints and cases gives a clearer picture of our workload.

Exhibit 1 – Complaint volumes during 2024/25 and previous two years

	2024/25	2023/24	2022/23
Open at 1 April	231	97	156 ²
Received	2749 ¹	344	159
<i>Councillor</i>	2714	317	130 ²
<i>Board Member</i>	35	27	29
Active during year	2980	441	315
Completed	2857	210 ²	218
Open at 31 March	123	231	97

1 2520 complaints are connected to one case, which we have referred to as a 'super complaint'.

2 Following a review, some figures reported in 2022/23 and 2023/24 have been adjusted. This is due to a small number of cases either being re-opened or additional complaints being added to existing cases.

Exhibit 2 – Case volumes during 2024/25 and previous two years

	2024/25	2023/24	2022/23
Open at 1 April	111	68 ¹	86
Received	143	185	109
<i>Councillor</i>	128	173 ¹	94
<i>Board Member</i>	15	12	15
Active during year	254	253	195
Completed	193	142 ¹	127
Open at 31 March	61	111	68

1 Following a review, some figures reported in 2023/24 have been adjusted. This is due to an additional case being received.

TYPES OF COMPLAINTS RECEIVED

Exhibit 3a – Types of complaints received during 2024/25 (excluding the super complaint) - total 244

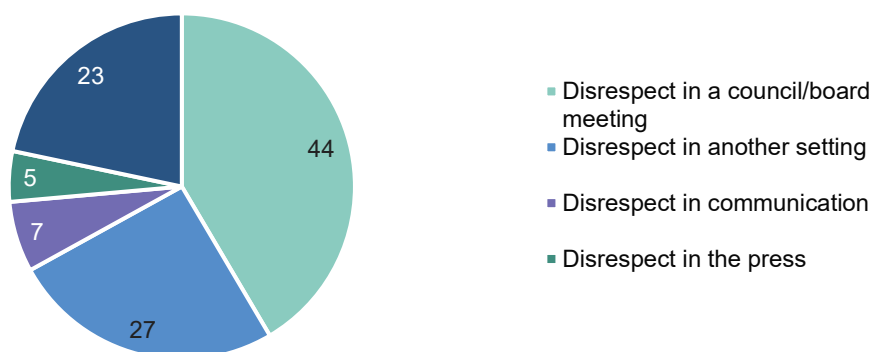


To ensure that Exhibit 3a is readable, the number of complaints associated with the super complaint have been removed. The super complaint involved 'Quasi-judicial or regulatory applications', which would bring that category's actual total to 2,546. However, when this total was included in the graph its bar became disproportionately large, making the other complaint types too small to read. The total number of complaints in Exhibit 3a differ from the number of complaints received in Exhibit 1, as some complaints have more than one primary allegation.

Exhibit 3a includes an "Other" category, which covers a broad range of concerns. These may include cases where the Respondent did not act as the Complainer expected, or behaviour the Complainer felt was unfair, but does not fall neatly into another category.

We received 106 complaints about disrespect, consolidated into 82 cases. The figures in 3a vary from this as some complaints fall into both disrespect categories i.e. disrespect towards other councillors/members and disrespect towards employees/public. Exhibit 3b breaks these complaints down into their main themes. Complaints with multiple issues are categorised by their primary issue.

Exhibit 3b – Analysis of disrespect complaints received in 2024/25 by key themes



SUBMISSION OF COMPLAINTS

The super complaint has also been removed from Exhibit 4a and Exhibit 4b, to improve clarity and better reflect the overall trend. The super complaint was predominantly submitted by members of the public and when included this category became so large that it distorted the chart, rendering the remaining sources difficult to read.

In 2024/25, complaints from members of the public accounted for 83% of all complaints received – a slight increase compared to previous years. Complaints from councillors and members comprised 13%, down from 17% in 2023/24. We also received 11 complaints from Council Officers in 2024/25 marking an increase compared to previous years.

Exhibit 4a - Source of complaints (excluding the super complaint)

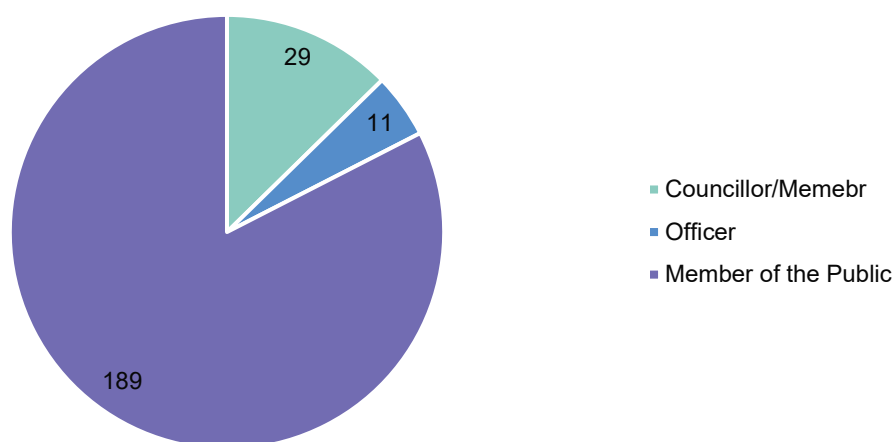
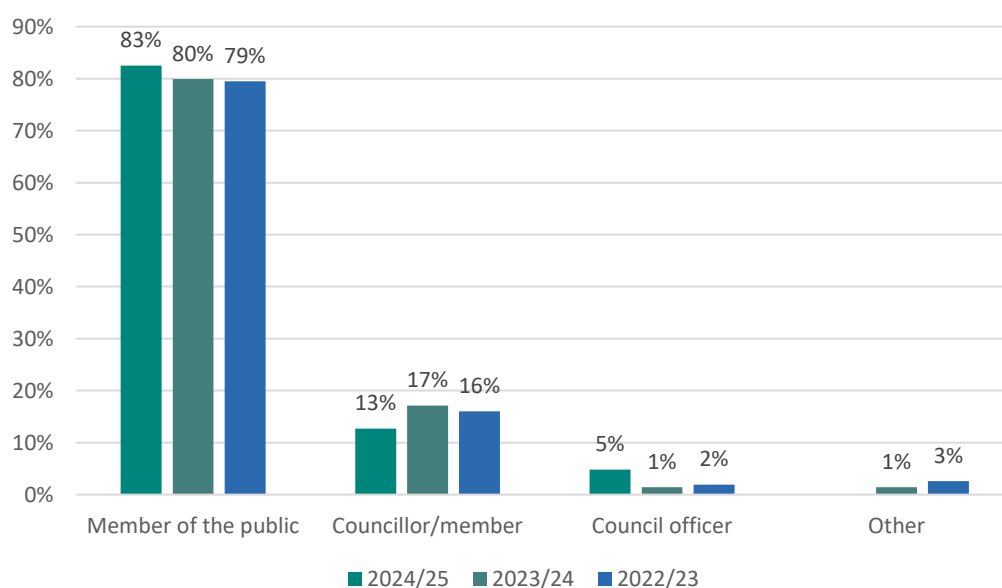


Exhibit 4b - Trends in sources of complaints during 2024/25 and previous two years (excluding the super complaint from the 2024/25 figures)



OUTCOMES FROM COMPLAINTS LODGED WITH US

The Standards Commission for Scotland (SCS) previously issued three Directions under sections 10 and 11 of the Ethical Standards in Public Life etc. (Scotland) Act 2000 (the 2000 Act). These covered: the criteria for accepting complaints for investigation, providing three-monthly updates to parties during investigations, and reporting all investigation outcomes to SCS. All three Directions have since been rescinded or expired as their requirements are now fully incorporated into our Investigations Manual. The referrals set out in the following part of this report reflect the practices that we have adopted following agreement with the SCS.

Exhibit 5 – Outcome from complaints completed in 2024/25 and previous two years

	2024/25		2023/24		2022/23	
Initial Assessment	2712	95%	127	60%	121	56%
Full Investigation	142	5%	77	37%	79	36%
<i>Breach</i>	19	13%	21 ¹	27%	17	22%
<i>No Breach</i>	123	87%	56	73%	62	78%
Withdrawn	3	0.1%	6	3%	18	8%
Total completed	2857		210		218	

1 Following a review, some figures reported in 2023/24 have been adjusted to reflect changes made in Exhibit 1 and 2.

Exhibit 6 – Outcome from cases completed in 2024/25 and previous two years

	2024/25		2023/24		2022/23	
Initial Assessment	120	62%	84	59%	69	54%
Full Investigation	70	36%	53	37%	45	36%
<i>Breach</i>	15	21%	15 ¹	28%	9	20%
<i>No Breach</i>	55	79%	38	72%	36	80%
Withdrawn	3	2%	5	4%	13	10%
Total completed	193		142		127	

1 Following a review, some figures reported in 2023/24 have been adjusted to reflect changes made in Exhibit 1 and 2.

CASE OUTCOMES (OTHER THAN A BREACH)

As shown in Exhibit 6, we completed 193 cases in 2024/25, with a breach of the relevant Code found in 15 cases. Exhibit 7 outlines the outcome of the remaining 178 cases. Of these, 69% were closed at the assessment stage, most due to '*no or insufficient evidence being available to support the allegation*', a term used in our Case Management System for cases that do not match the criteria for investigation. Of the 111 cases closed for this reason, 27 were service complaints that are outside the scope of the relevant Code.

Exhibit 7 – Case outcomes (other than a breach) during 2024/25

Categorisation of Complaint	No Breach	Not pursued further	Totals
Introduction/Key Principles		1	1
Outwith 12 months		2	2
Personal conduct/not acting as a Councillor	1	2	3
Insufficient/no evidence to support allegation	44	111	155
Not about a Councillor or Member		1	1
Withdrawn		3	3
Other	10	3	13
Total	55	123	178

REPORTS REFERRED TO SCS

In 2024/25, 70 cases were referred to the Standards Commission for Scotland (SCS). The Commissioner found a breach in 15 cases, with the remaining 55 referred without a breach (Exhibit 6). Exhibit 8a, outlines the outcomes of these referrals. In some instances, the SCS may direct further investigation, before deciding whether to take no further action or hold a Hearing. The Commissioner may group related cases into one report, and the SCS may combine multiple reports into a single hearing. The number of reports in Exhibit 8a may therefore not align with the number of Hearings shown in Exhibit 9.

Section 24 of the Ethical Standards in Public Life etc. (Scotland) Act 2000 requires the SCS to refer reports received from the Commissioner about a member of a devolved public body who is an employee or an ex officio member, to that body.

Exhibit 8a – Details of reports referred to SCS in 2024/25 and their outcome

Action taken by SCS	Totals
Breach reports to SCS	15
<i>Breach reports where SCS directed further investigation</i>	1
Breach reports where the SCS held a Hearing	10
Breach reports to SCS where no further action was taken	5
No breach reports to SCS	55
<i>No breach reports where SCS directed further investigation</i>	-
No breach reports where the SCS held a Hearing	5
No breach reports to SCS where no further action was taken	49
No breach reports where the SCS made a Section 24 referral	1

There was a high level of agreement (93%) between ESC and SCS in cases where no breach was reported, with the majority resulting in no Hearings being held (Exhibit 8b). In breach report cases, the level of agreement was lower at 53%. These cases were predominately considered at a Hearing where the SCS may reach a different conclusion. Hearing outcomes are entirely for the SCS Panel to decide based on their consideration of factors such as the evidence presented, witness credibility, legal submissions and a party's engagement in the Hearing process.

The one no breach report that was referred under Section 24 has been omitted from the total in Exhibit 8b as the SCS do not make a finding in these circumstances.

Exhibit 8b – The level of agreement in decisions: ESC and SCS

	Totals	Percentage in agreement
No breach reports	54	93%
SCS don't hold a hearing	49	
SCS hearings held	5	
<i>where the SCS found no breach</i>	1	
<i>where the SCS found a breach</i>	4	
Breach reports	15	53%
SCS don't hold a hearing	5	
SCS hearings held	10	
<i>where the SCS found no breach</i>	2	
<i>where the SCS found a breach</i>	8	

HEARINGS

Exhibit 9 - Hearings held in 2024/25 and between April – August 2025, based on reports referred to the Standards Commission for Scotland in 2023/24 and 2024/25

Case number	Council/Public Body	Nature of Complaint	ESC Decision	Hearing Date	Hearing Decision	Sanction imposed
Reports referred in 2023/24 and hearing held in 2024/25						
CSE/LA/H/003838	Highland Council	Disrespect towards other Councillors	No breach	02/04/2024	Not found in breach	
CSE/LA/I/003764	Inverclyde Council	Quasi-Judicial or Regulatory Applications	Breach	10/04/2024	Suspension	1 month suspension
CSE/LA/SB/003722	Scottish Borders Council	Declaration of Interest	Breach	13/05/2024	Suspension	1 month suspension
CSE/NPA/C/003831	Cairngorms National Park Authority	Disrespect towards employees/public	Breach	27/05/2024	Censure	
CSE/LA/As/003958	Aberdeenshire Council	Confidentiality	Breach	04/06/2024	Suspension	2-month suspension
Reports referred and hearing held in 2024/25						
CSE/LA/G/003919	City of Glasgow Council	Disrespect towards employees/public	No breach	29/07/2024	Not found in breach	
CSE/LA/S/003867	Stirling Council	Disrespect towards other Councillors	Breach	07/08/2024	Suspension	1 month suspension
CSE/LA/Fa/003929	Falkirk Council	Confidentiality	Breach	04/09/2024	Suspension	2-month suspension
CSE/LA/EA/003904	East Ayrshire Council	Financial misconduct	Breach	11/09/2024	Censure	
CSE/LA/NL/003979	North Lanarkshire Council	Disrespect towards employees/public	No breach	23/10/2024	Suspension	1 month suspension
CSE/LA/NL/003978	North Lanarkshire Council	Disrespect towards employees/public	No breach	10/12/2024	Suspension	2-month suspension
CSE/LA/Mi/004131	Midlothian Council	Disrespect towards employees/public	Breach	15/01/2025	Not found in breach	

Case number	Council/Public Body	Nature of Complaint	ESC Decision	Hearing Date	Hearing Decision	Sanction imposed
CSE/LA/AC/003986	Aberdeen City Council	Disrespect towards other Councillors	Breach	04/02/2025	Not found in breach	
CSE/LA/AB/003953	Argyll and Bute Council	Disrespect towards employees/public	Breach	19/02/2025	Suspension	2-month suspension
CSE/LA/H/004078	Highland Council	Declaration of Interest	Breach	26/03/2025	Censure	
Report referred in 2024/25 and hearing held in 2025/26						
CSE/LA/H/003969	Highland Council	Disrespect towards employees/public	Breach	15/04/2025	Suspension	2-month suspension
CSE/NB/CC/003976	Crofting Commission	Disrespect towards employees/public	No breach	30/04/2025	Censure	
CSE/LA/Fa/003910	Falkirk Council	Disrespect towards employees/public	No breach	05/06/2025	Suspension	3-month suspension
CSE/LA/AC/003994¹	Aberdeen City Council	Disrespect towards other Councillors	Breach	05/08/2025	Suspension	4-month suspension
CSE/LA/AC/004003¹	Aberdeen City Council	Disrespect towards other Councillors	Breach	05/08/2025	Suspension	4-month suspension

¹ These cases were submitted to the SCS in one report due to the similar nature of their content and so were held as one hearing.

[Return to Contents Page](#)

COMPLAINTS ABOUT MSPs

COMPLAINT VOLUMES IN 2024/25

We investigate complaints about the conduct of Members of the Scottish Parliament (MSPs). As with Councillor and Member complaints, multiple complaints relating to the same or similar issues are consolidated into a single case. This approach promotes fairness and consistency in outcomes and provides a more accurate reflection of workload.

When an MSP complaint is received, it is first assessed for admissibility (Stage 1). If accepted, it proceeds to further investigation (Stage 2). Exhibits 10 and 11 show the number of complaints and cases handled in 2024/25.

Exhibit 10 – Complaint volumes during 2024/25 and previous two years

	2024/25	2023/24	2022/23
Open at 1 April			
Stage 1	27	5	526
Stage 2			
Received	27	93	46
Active during year	54	98	572¹
Completed	52	71	567
Open at 31 March			
Stage 1	2	27	5
Stage 2			

¹ In 2020/21 498 complaints were received on a similar issue. These were grouped together into 10 cases and closed in 2022/23

Exhibit 11 – Case volumes during 2024/25 and previous two years

	2024/25	2023/24	2022/23
Open at 1 April			
<i>Stage 1</i>	9	3	19
<i>Stage 2</i>			
Received	23	43	31
Active during year	32	46	50
Completed	30	37	47
Open at 31 March			
<i>Stage 1</i>	2	9	3
<i>Stage 2</i>			

TYPES OF COMPLAINTS RECEIVED

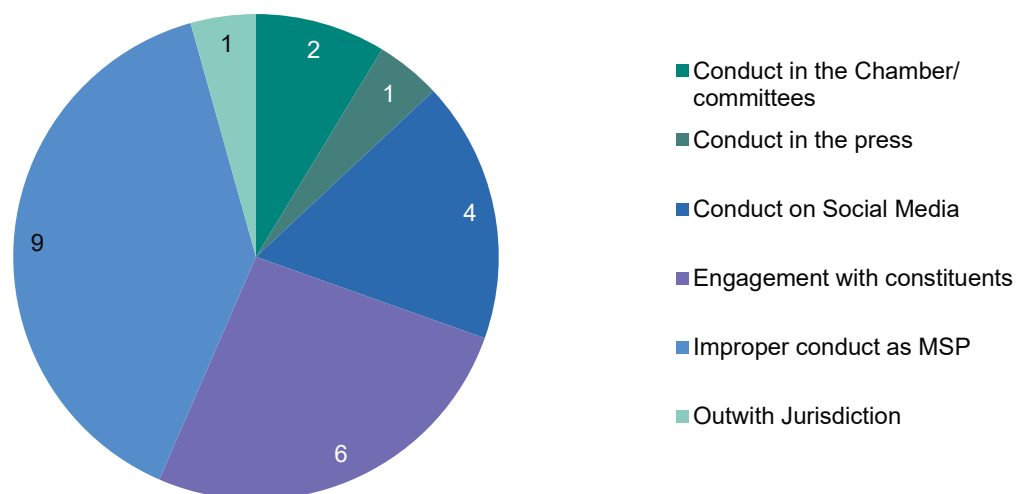
We handle a broad range of complaints about MSPs' conduct as shown in Exhibit 12a. The total number of complaints in Exhibit 12a differs from the number of complaints received in Exhibit 10, as some complaints include more than one primary allegation.

Exhibit 12a – Types of complaints

Categorisation of Complaint	2024/25	2023/24	2022/23
Breach of confidentiality	3	1	
Register/declaration of interest		2	1
Treatment of other MSP's/staff	1	1	1
Other	23	88	44
Paid advocacy	1	1	
Total	28	93	46

As shown in Exhibit 12a, we received 23 complaints categorised as “other” which were consolidated into 21 cases. Exhibit 12b provides a detailed breakdown of those complaints, grouped by key themes. While many covered multiple issues, each has been categorised by its primary focus. The two most common themes remain ‘Improper conduct as an MSP’ and ‘Engagement with constituents’. The number of complaints about MSP conduct on social media has decreased this year.

Exhibit 12b - Breakdown of 'other' cases received in 2024/25 into key themes



OUTCOMES FROM COMPLAINTS LODGED WITH US

Exhibit 13 - Outcome from complaints completed in 2024/25 and previous two years

	2024/25	2023/24	2022/23
Initial Assessment	52	70	563
Full Investigation			2
<i>Breach</i>			2
<i>No Breach</i>			
Withdrawn		1	2
Total completed	52	71	567

Exhibit 14 - Outcome from cases completed in 2024/25 and previous two years

	2024/25	2023/24	2022/23
Initial Assessment	30	36	43
Full Investigation			2
<i>Breach</i>			2
<i>No Breach</i>			
Withdrawn		1	2
Total completed	30	37	47

INADMISSABLE CASE OUTCOMES

When a complaint is received about an MSP's conduct, the Commissioner applies three statutory tests to determine admissibility. Only complaints that meet all three tests proceed to Stage 2. As shown in Exhibit 13, we completed 52 complaints in 2024/25 that were dismissed at Stage 1. Exhibit 15 outlines the reasons for these decisions in more detail. Under the Code of Conduct, after we have dismissed a complaint, some can be referred on to other bodies or individuals by Complainer. Exhibit 15 also shows where Complainers were informed that they could refer their complaints on to.

Exhibit 15 - Case outcomes (other than a breach)

Reasons for inadmissibility	2024/25	2023/24	2022/23
Dismissed under the first statutory test – is the complaint “relevant”? – a complaint is dismissed where it does not concern the conduct of an MSP, is a complaint specifically excluded under the Code, or if appears that even where the conduct was proved it would not amount to a breach.	49	69	74
Dismissed under the third statutory test – was the complaint of enough substance to justify further investigation – that is, was there sufficient evidence?	3	1	489
<i>Complainers whose complaints were dismissed were informed they could be referred to:</i>			
· Presiding Officer	10		3
· First Minister	6	2	1
· Scottish Parliamentary Corporate Body	1		
· Standards Procedures and Public Appointments Committee			
Totals	52	70	563

REPORTS REFERRED TO THE STANDARDS, PROCEDURES AND PUBLIC APPOINTMENTS COMMITTEE

Where a complaint is admissible, we investigate at Stage 2 and report our findings to the Standards, Procedures and Public Appointments Committee of the Scottish Parliament. There were no such reports in 2024/25.

[Return to Contents Page](#)

OUR PERFORMANCE

Our progress against the first year of the 2024-2028 strategic plan is set out in Figure 3.

STAGE 1 (COUNCILLOR AND MEMBER CASES)

Performance at Stage 1 has shown marked improvement over the course of the year. While the average stood at 152 days across quarters 1-3, performance improved sharply in quarter 4, with cases completed in an average of 78 days – nearly a 50% reduction compared to earlier in the year.

The marked improvement in quarter 4 reflects the sustained efforts and initiatives introduced earlier in the year to enhance the efficiency and effectiveness of our complaints management alongside the additional time devoted by existing senior staff within the team during the final quarter of 2024/25. Their combined impact has become increasingly evidenced as the year has progressed, and we have continued to maintain this positive trend into the new financial year.

Exhibit 16 - Average number days spent at Stage 1 for cases completed by quarter in 2024/25

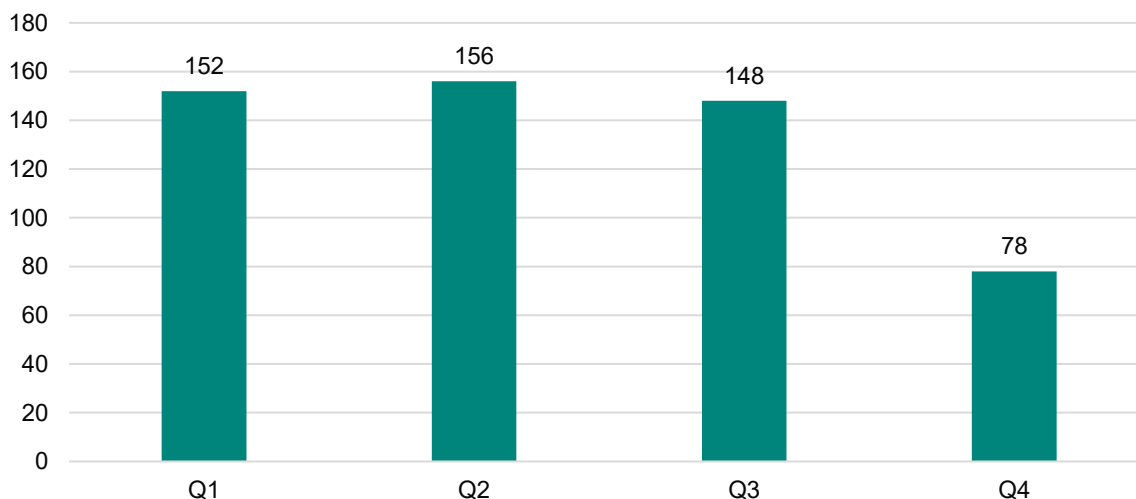
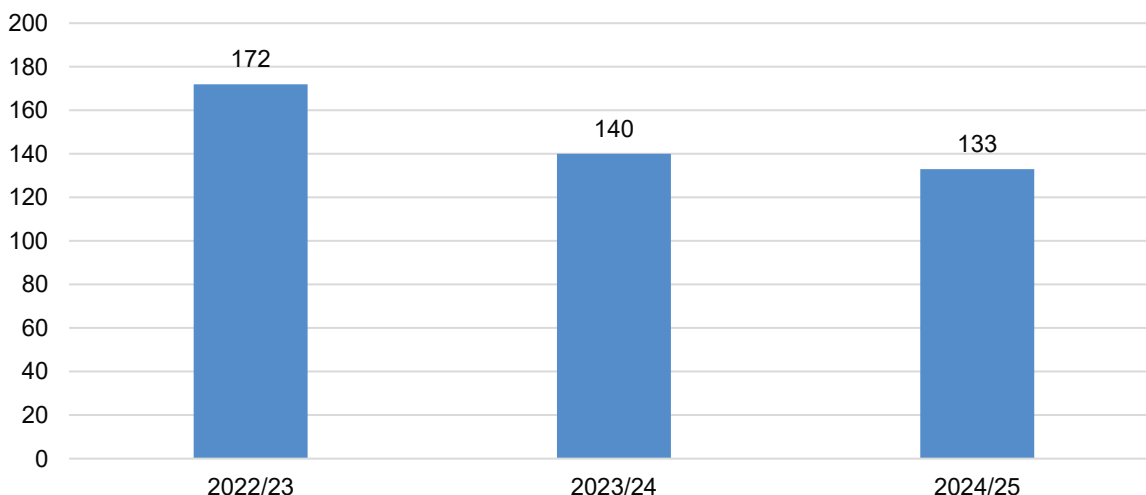


Exhibit 17- Average number days spent at Stage 1 for cases completed in 2024/25 and previous 2 reporting years



STAGE 2 (COUNCILLOR AND MEMBER CASES)

This year has seen a marked improvement in Stage 2 complaint handling. The average number of days to complete a Stage 2 case dropped from 211 days in 2023/24 to 158 days in 2024/25 – representing a significant 17% reduction.

While challenges remain in managing the complexity of Stage 2 investigations, we are committed to continuing with this progress. In 2025/26, we will build on this foundation by exploring further ways to reduce the time cases take to be investigated. A key focus will be on ensuring investigations are not only thorough but also proportionate – helping us to operate more efficiently and effectively.

Exhibit 18 - Average number days spent at Stage 2 for cases completed by quarter in 2024/25

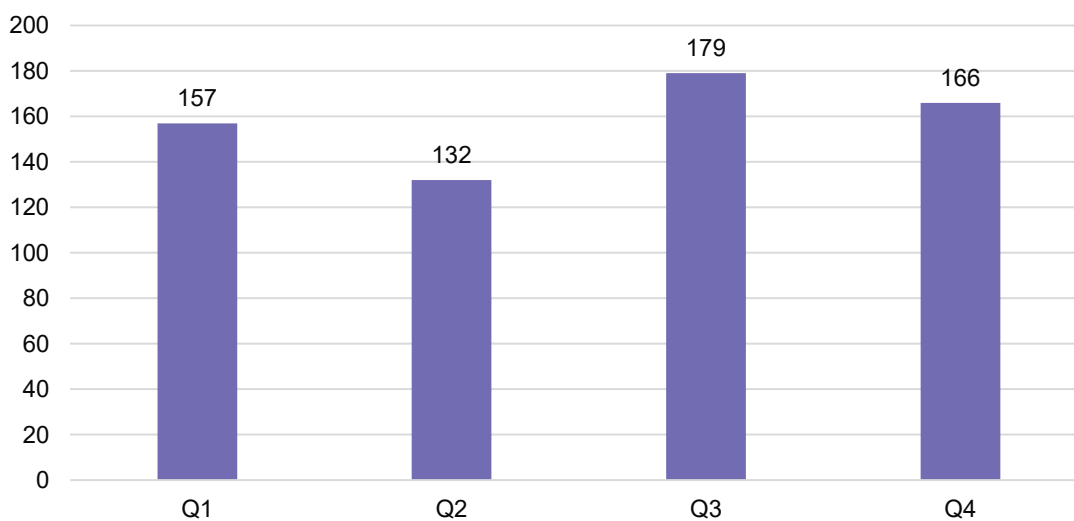
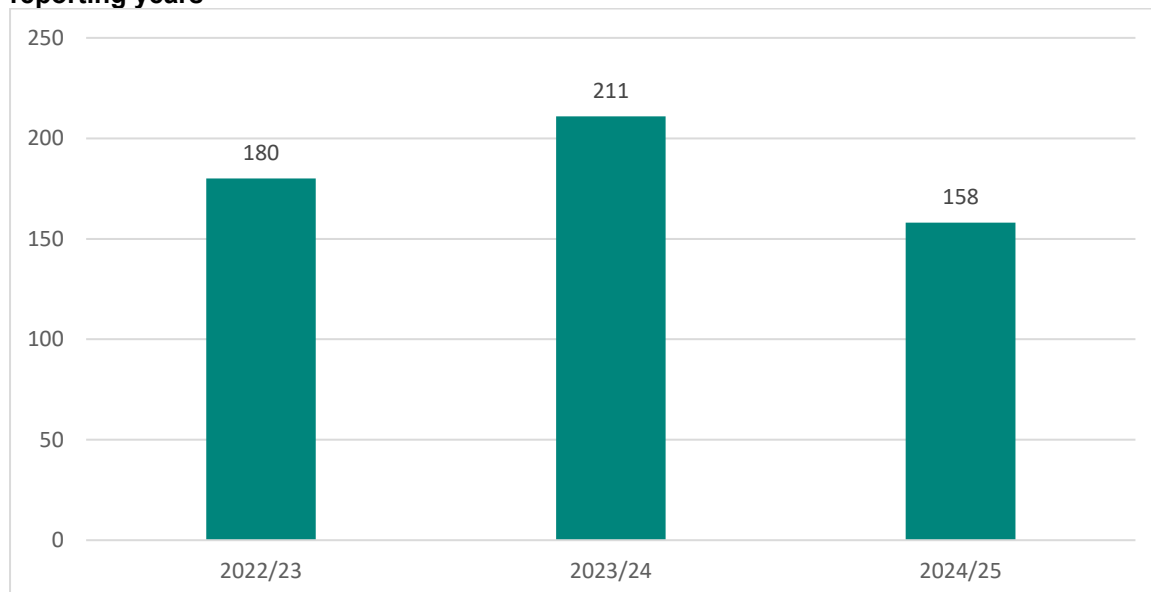


Exhibit 19 - Average number days spent at Stage 2 for cases completed in 2024/25 and previous 2 reporting years



[Return to Contents Page](#)

COMPLAINTS ABOUT LOBBYISTS

The Commissioner can investigate complaints about a lobbyist who has not:

- a. registered with the Scottish Parliament
- b. provided accurate and complete information in their registration
- c. submitted a return detailing any lobbying undertaken
- d. supplied an accurate and complete response to a request by the Scottish Parliament for information about their lobbying.

WERE THERE ANY COMPLAINTS ABOUT LOBBYING?

During the year we received two complaints regarding a failure to register lobbying activity appropriately (2023/24: One, 2022/23: One). One complaint did not pass the statutory tests for admissibility and was therefore closed without proceeding to investigation and reporting. The other complaint was still open at the year end.

[Return to Contents Page](#)

PUBLIC APPOINTMENTS

IMPROVING DIVERSITY ON THE BOARDS OF PUBLIC BODIES

We have a statutory duty to use our powers with a view to ensuring that appointments are made fairly and openly and that as far as possible everyone has an opportunity to be considered. As part of our work in this area, the Commissioner agreed targets with the Scottish Ministers in the strategy document “Diversity Delivers” (published September 2008), intended to encourage applications from as wide a range of people as possible. The strategy also included a range of recommendations, agreed with the Scottish Government at the time, intended to improve on the diversity of Scotland’s boards. [Progress against the recommendations](#) is available on our website. During the year, contractors, Leading Kind, successfully tendered to undertake a review of the Diversity Strategy and began consulting with interest groups and conducting initial research. A “State of the Nation” report is due to be published in the Autumn of 2025.

The following tables and graphs show the extent to which Scotland’s board members at the end of 2024 reflect the population of the country as a whole and how it has changed over time. Historically, we have reported that the demographic profile of board members did not include those who did not make a declaration. With the provision of this year’s data from the Scottish Government, we have discovered that this has not in fact been the case and that the data they were providing to us previously included those who did not make a declaration in the total number of members. We have agreed a new approach with the Scottish Government to ensure like for like figures are provided from now on.

Whilst this will have an impact on historic data, we do not believe it to have had a significant impact on overall trends over time. From this year onwards those who did not make a declaration are not included. This finding does not relate to applications and appointment where those not declaring are recorded separately

CURRENT DEMOGRAPHIC PROFILE OF SCOTLAND'S BOARDS

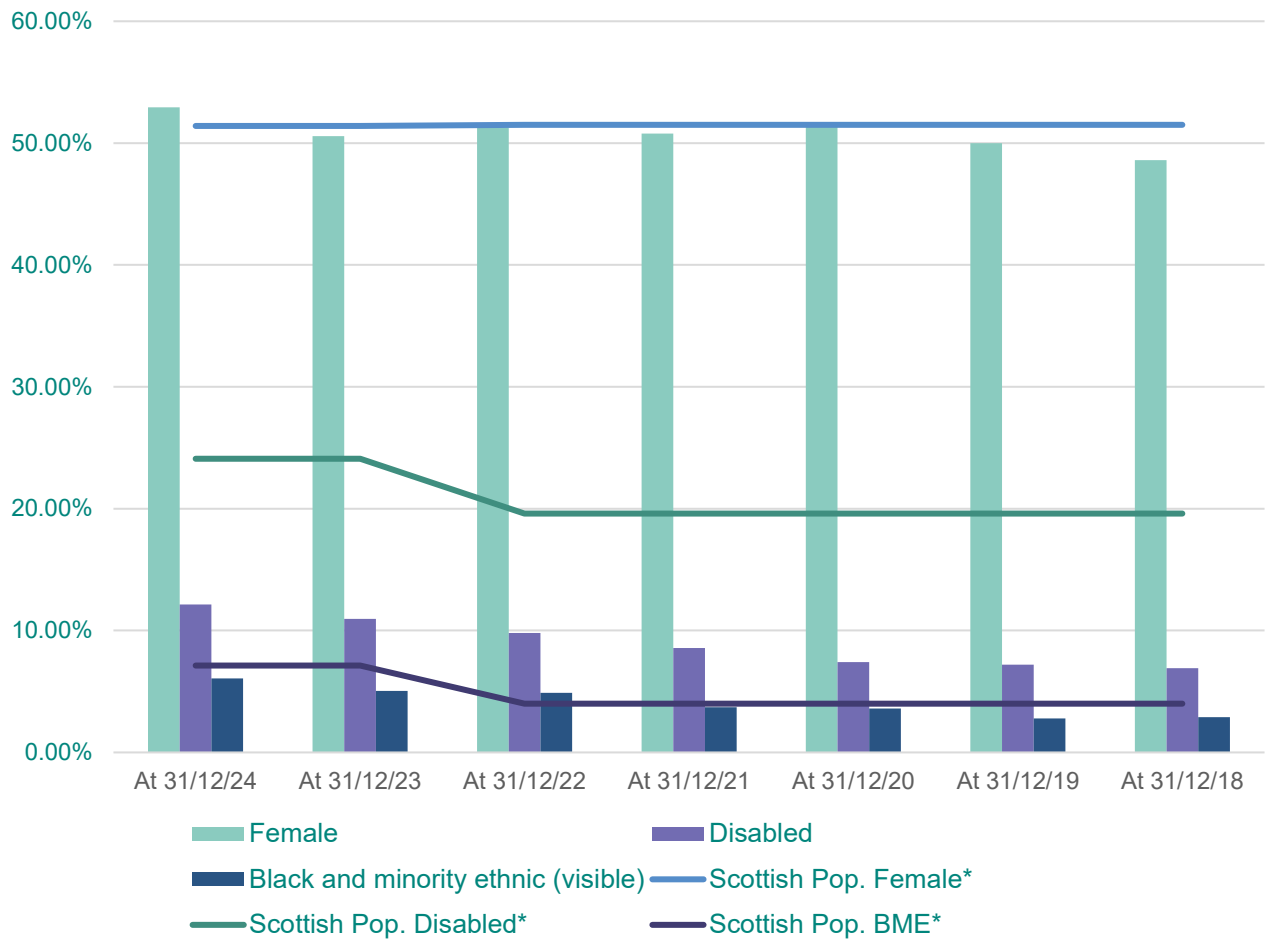
Figure 4

Target Group	Change in board membership profile	Profile of board members† at 31 December 2024	Profile of board members† at 31 December 2023	Scottish Population (2022 Census)
Female	2.39%	52.95%	50.56%	51.41%
Disabled	1.18%	12.13%	10.95%	24.10%
Black and minority ethnic††	1.02%	6.06%	5.04%	7.13%
Aged 49 and under	4.86%	23.36%	18.50%	49.00%
Lesbian, gay and bisexual	0.28%	5.61%	5.33%	4.04%

†All board members inclusive of the chair unless otherwise stated. Percentages do not include those who did not make a declaration in 2024 but do include those who did not make a declaration in 2023. As such, the change in board membership profile is higher than would have been expected if the calculation had been made on a like for like basis

††Black and minority ethnic figures reflect people from a non-white minority ethnic background.

Figure 5



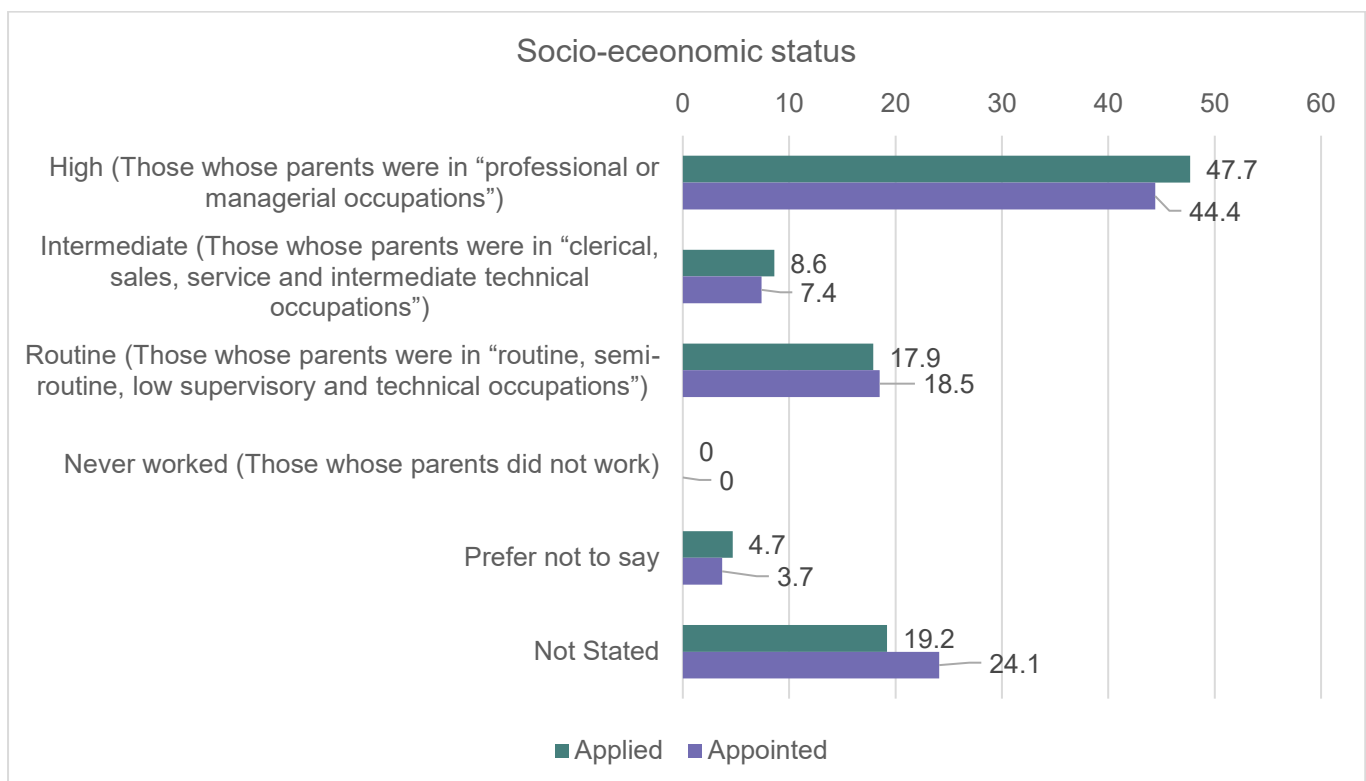
* Scottish Population based on 2022 Census data

SOCIO ECONOMIC INFORMATION

From February 2023, the Scottish Government introduced a socio-economic background question to the diversity monitoring form; the style of the question is based on evidence from the [UK Social Mobility Commission](#) which suggests that if you are to ask one socio-economic background-related question, then parental occupation is the most effective one for determining status.

As this information is still very new in being collected, figures for the overall demographics of those on boards (only including those appointed from February 2023 who were prepared to answer the question) were too low to report this year. The situation should improve year on year as successful candidates continue to be asked the question and we will seek to report on this as soon as the numbers are significant enough to provide meaningful information. We have been able to access information about applications and appointments related to this question and have provided the limited available information here instead. This information relates to appointment rounds conducted in 2024.

Figure 6



The question asked of applicants is "What was the occupation of your main household earner when you were about aged 14?" The high level of "not stated" responses has been attributed in part to the fact that the question did not begin to be asked until part way through the year.

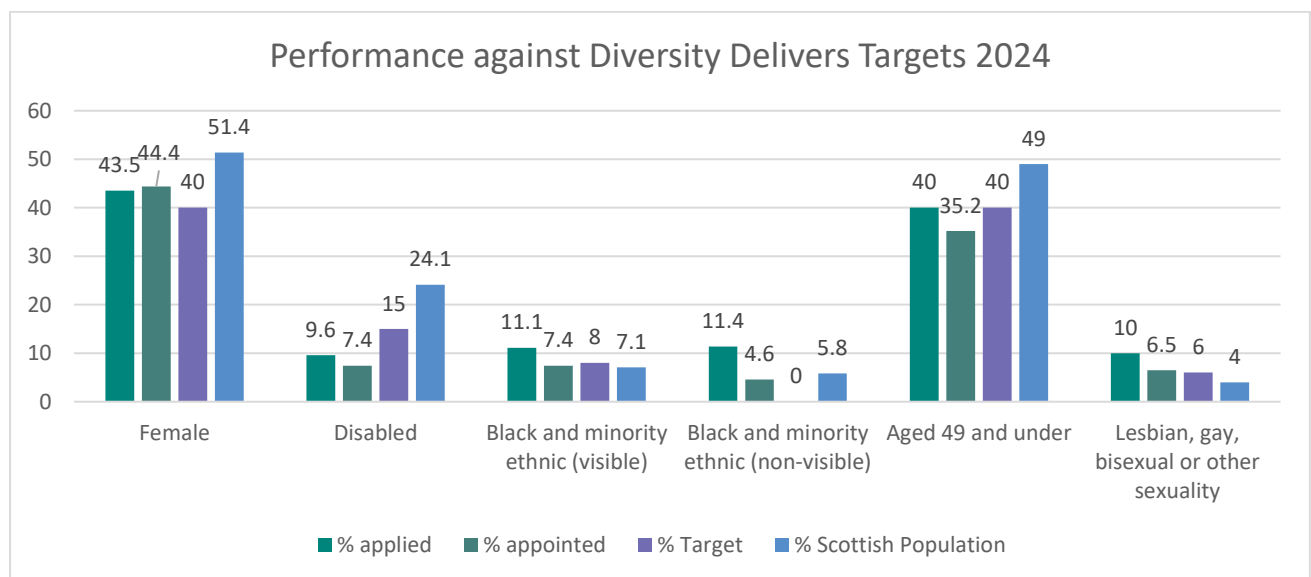
[Return to Contents Page](#)

PERFORMANCE AGAINST DIVERSITY DELIVERS TARGETS 2024

The following chart shows the percentage of applications and appointments in 2024 by each target group as set out in Diversity Delivers. This information is provided by the Scottish Government and relates to a calendar year.

PERFORMANCE AGAINST DIVERSITY DELIVERS TARGETS 2024

Figure 7



* Scottish Population taken from 2022 Census data

APPLICATIONS AND APPOINTMENTS BY TARGET GROUP

Figure 8

Target Group	Target	2024		2023		2022		2022 Scottish Population*
	●	●	●	●	●	●	●	
	%	%	%	%	%	%	%	%
Female	40	43.5	44.4	43	52	45.5	57.1	51.4
Disabled	15	9.6	7.4	7.9	10.7	10	5.7	24.1
Black and minority ethnic (visible)**	8	11.1	7.4	9.3	4	11.7	7.6	7.13
Black and minority ethnic (non-visible)	N/A	11.4	4.6	9.1	8	8.6	10.5	5.78
Aged 49 and under	40	40	35.2	37.6 ¹	20.7	47.7	37.1	49***
Lesbian, gay, bisexual or other sexuality	6	10	6.5	10	9.3	7.8	6.7	4.04
Has a Trans status or history	N/A	^	^	^	^	^	0.0	0.44

Key: Applications ● Appointed ●

^ Values for fewer than five have been suppressed to decrease the risk of disclosure of information about individuals.

* Unless otherwise stated, all population figures are extracted from 2022 census data

** The target for the BME population is inclusive of people from non-visible minority groups. Up until 2017 the figures reported on have related to visible minority applicants and appointees. From 2017 onwards, the figures have been provided for both visible and non-visible. For this latter category the monitoring form question responded to is "Other white" and includes those who selected "Irish", "Polish" or "Other white ethnic group".

*** Scottish population aged 18 to 49 as a percentage of whole population 18 and over

¹ This figure was presented as 40 in the 2023/24 annual report. This was an administrative error uncovered following publication of the report. 37.6 is the correct number.

[Return to Contents Page](#)

MONITORING AND REPORTING

All information under this heading relates to the Commissioner's statutory duties to monitor and report on appointment activity and to provide guidance on application of the Code.

The Commissioner's remit extended to 793 posts on the boards of 101 public bodies at the year end (770 posts across 100 bodies in 2024). In the case of a proportion of these bodies, such as regional colleges, only the chair appointments are regulated. Additionally, some bodies are statutorily included in the Commissioner's remit even though they are either abolished or no longer active.

A list of the regulated bodies is available at <https://www.ethicalstandards.org.uk/regulated-bodies>.

HOW MANY APPOINTMENTS DID WE OVERSEE?

Appointments are made through a process called an appointment round. During the financial year 2024/25, we were active in overseeing 90 appointment rounds.

Multiple appointments can be made through a single appointment round and the Scottish Ministers can run more than one round in a single year per public body. In certain circumstances we allocate a Public Appointments Adviser (PAA) to oversee all or part of the round. We report on these allocations rather than the number of appointment rounds as this better reflects our actual workload. This year also included some shadow rounds for the new PAAs that we contracted with.

NUMBER OF ALLOCATIONS MADE

Figure 9

Allocations made	2024/25	2023/24	2022/23
Brought forward from previous year	25	24	54
Started in year	65	62	42
Active during year	90	86	96
Completed	57	61 [^]	72
Open at end of year	33	25 [^]	24

[^]Admin error uncovered since last year's report - figures were shown last year as 62 and 24.

NUMBER OF REAPPOINTMENTS AND EXTENSIONS DURING THE YEAR TO 31 DECEMBER

Figure 10

Number of	2024	2023	2022
Reappointments	60	97	129
Extensions	10	12	22

SATISFACTION WITH PAA CONTRIBUTION

Figure 11

Average satisfaction level	2024/25	2023/24	2022/23
PAA's contribution	4.79	4.55	4.51
PAA's adherence to values*	4.82	N/A	N/A
Appointments process	N/A	N/A	3.91

Satisfaction levels are measured on a scale of 1 to 5 with 1 being very dissatisfied and 5 very satisfied.

Presented by financial year rather than calendar year as information obtained from ESC records rather than those of the Scottish Government.

*This is a new measurement recently introduced. It was completed by 54% of those who responded this year.

Any comments or constructive suggestions made are acted upon by the Commissioner as appropriate.

APPLICANT VIEWS

An [interim applicant survey report](#) containing the views of those who applied during 2023 was published in June 2024. This was an interim report due to small sample size as there were limited closed rounds under the 2022 Code. The first full report is due to be published in 2025.

[Return to Contents Page](#)

PROVIDING GUIDANCE

ENQUIRIES AND REPORTS ARISING FROM SCRUTINY

The following tables summarise substantive contacts with the ESC office during the reporting year. As this information is gathered by ESC, it is reported by financial year.

Figure 12

Issues raised	2024/25	2023/24 (2013 and 2022 Code)	2022/23 (2013 and 2022 Code)
Enquiry - Asked for advice on the Code of Practice	132	137	153
Enquiry - Asked for advice on good practice	2	20	34
Enquiry – Asked for exceptions to the Code, or term extensions or to discuss options not covered by the Code	43	56	30
Enquiries and Reports – General enquiry on work of the office or Miscellaneous or “Other” enquiries or reports	113	139	171
Public Appointments Adviser (PAA) End of Involvement report [1]	45	62	-
Panel chair end of round report [2]	43	53	-
Report a complaint about an appointment round	0	3	-
Report a concern or non-compliance about an appointment round or a failure in administration	70	72	77
Report about good practice	11	35	65
Report an update on round activity or other report	61	96	110
Totals	520	673	640

[1] PAAs have always provided reports at the conclusion of an appointment round, but the figures were only reported in the annual report from 2023/24.

[2] Panel chair end of round reports are new to the 2022 Code of Practice. Only 2 were provided in the 2022/23 year (due to the Code only recently being in place) and so had not been recorded formally in the 2022/23 annual report.

CHANGES TO THE CODE OF PRACTICE

There were no changes made to the Code of Practice in the year 2024/25.

GUIDANCE ON APPLICATION OF THE CODE

The Commissioner's office provides Code interpretation guidance, primarily to officials and PAAs, on a very frequent, ad hoc basis. Where trends are identified, the Commissioner seeks to provide general and/or statutory guidance with a view to improving on practices and increasing understanding.

No new such guidance was provided during 2024/25.

COMPLAINTS

No complaints were received by us in 2024/25

MATERIAL NON-COMPLIANCE

No directions were made, nor were any reports made to the Parliament in relation to material non-compliance in 2024/25.

[Return to Contents Page](#)

FINANCIAL PERFORMANCE

BACKGROUND

The Commissioner is an independent office-holder and receives all of his funding directly from the Scottish Parliamentary Corporate Body (SPCB). The Commissioner operates against an annual cash-based budget that is reviewed by the SPCB and subsequently approved by the Scottish Parliament. The budget may also include access to contingency funding. The accounts are prepared on an accruals basis but the body is funded on a cash basis and management closely monitor financial performance on a cash basis.

FUNDING

In March 2024, the SPCB formally awarded a budget of £1,818,000 to the Commissioner for the financial year 2024/25 (2023/24: £1,606,000).

Following confirmation of the annual pay award, this was revised to £1,792,000 in September 2024.

Following detailed assessment of our anticipated expenditure, the Commissioner surrendered £50,000 to the SPCB in December 2024 and a further £30,000 in February 2025: £80,000 in total.

Total funding available for the year was £1,712,000 (2023/24: £1,556,000). Of the funds awarded £1,709,000 was drawn down (2023/24: £1,554,000).

The Commissioner earned no income in 2024/25 (2023/24: £Nil).

There was a £25,000 increase in cash during the year (2023/24: Increase of £28,000). Cash held at the 31 March was £171,000 (2023/24: £146,000) reduced by current liabilities to £67,000 (2023/24: £40,000).

EXPENDITURE

The accounts are prepared on an accruals basis meaning that expenses are recognised in the year in which they were incurred, rather than when the cash payment is made.

Including adjustments for accruals and prepayments, expenditure was £1,701,000 (2023/24: £1,540,000).

Expenditure against budget

Figure 13

Expenditure	Actual	Budget	Variance	
	£'000	£'000	£'000	%
Staff costs	1,353	1,417	(64)	(4.5%)
Staff related costs	9	23	(14)	(60.9%)
Property	111	106	5	4.7%
Professional fees*	139	165	(26)	(15.8%)
Running costs	78	75	3	4.0%
Depreciation	11	-	11	-
Revenue expenditure	1,701	1,786	(85)	(4.8%)
Less depreciation	(11)	-	(11)	-
Capital expenditure	5	6	(1)	(16.7%)
Cash expenditure	1,695	1,792	(97)	(5.4%)

* Includes the costs of Public Appointments Advisers (PAAs)

Revenue expenditure is prepared on an accruals basis but the body is funded on a cash basis. The table above allows a comparison between the two.

The cash budget was underspent by £97,000 (2023/24: £74,000 underspend). An analysis of spend in key areas is given below.

Staff costs were under budget by £64,000.

- This variance is attributable to a vacant Public Appointments Officer post which had a budgeted cost of £64,000 for the 2024/25 financial year. The post was not filled and was formally surrendered in September 2024 as part of the 2025/26 budget process.

Staff related costs were under budget by £14,000.

- The £14,000 underspend sits in the staff training budget. Spend in this area was £6,500 against a budget of £20,500. This was due to a range of factors predominantly lower than expected costs and a shift towards free, discounted or shared training options.

Professional fees were under budget by £26,000.

- Legal fees were underspent by £17,000. This was achieved by bringing presentation at hearings back inhouse and was allowed by the stable staffing position and training regime now in place.
- PAA oversight of public appointment rounds was underspent by £11,000. Travel costs were underspent by £7,000 and fees by £4,000. This may reflect the increased number of rounds open at the year end and a continuing move away from in person interviews. Savings of £2,000 were diverted to additional work on the Diversity Strategy.

Depreciation fell to £11,000 this year (2023/24: £13,000),

A further breakdown of expenditure is given in note 6 to the financial statements.

PAYMENT OF CREDITORS

The Commissioner has committed to the CBI Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, they are treated as requiring to be paid within 30 days of receipt of the goods or services. Payment performance for 2024/25 was 99.1% (2023/24: 99.4%).

[Return to Contents Page](#)

CORPORATE RESPONSIBILITY

Environmental matters

We recognise that our activities may have both positive and negative impacts in Scotland and further afield. The Commissioner operates a hybrid working system with staff primarily working remotely. The level of commuting to and from the office and to external events remains low, reducing car mileage and road use. The use of electronic communications has completed the transition to a near 'paperless' office. Our policies and procedures have always encouraged the use of public transport wherever practicable and reduced reliance on paper copies and postage.

Social, community and human rights issues

The Code of Practice for Ministerial Appointments to Public Bodies adopted in October 2022 includes a principle of "Equality, Diversity and Inclusion" which requires appointment practices to be inclusive for people from all walks of life and backgrounds. The Code also includes a principle of Respect and associated provisions. These require applicants to be accorded the respect that they are due for their interest and their efforts and appointees for their contribution to public life. The [ESC strategic plan for 2024-28](#) includes an objective to refresh "Diversity Delivers", a strategy intended to increase the diversity of Scotland's boards such that they better reflect the communities that they serve. The strategic plan also includes a commitment to making the office more accessible to a wider range of people; the plan itself has been published as an [Easy Read version](#).

Our activities are intended to ensure high levels of ethical standards on the part of elected members and those appointed to public office by Ministers. We also work to ensure fairness, transparency and equality of opportunity in the appointment process. Our [strategic plan for 2024-2028](#) includes a set of values that reflect our approach to our interactions with the public and our stakeholder organisations. We have made a public commitment to treat each individual who comes into contact with us with kindness, empathy and respect. The conclusions that we reach on whether councillors, board members or MSPs have breached the rules that are applicable to their conduct are always reached having taken cognisance of the provisions of the European Convention on Human Rights.

Authorisation



Ian Bruce
Accountable Officer

03 October 2025

[Return to Contents Page](#)

ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE

COMMISSIONER'S REPORT

Officeholders

Ian Bruce was appointed as Commissioner and Accountable Officer from 1 March 2023 for a period of six years.

Senior Management Team (SMT)

The Commissioner leads a senior management team which oversees the operation and development of the office. During 2024/25, this comprised:

Name	Position
Ian Bruce	Ethical Standards Commissioner
Karen Elder	Head of Corporate Services
Angela Glen	Senior Investigating Officer
Melanie Stronach	Public Appointments Manager
Sarah Pollock	Hearings & Investigations Officer

Register of interests

The Commissioner and members of the Senior Management Team (SMT) must declare any interests. No significant company directorships or other interests were held which may have conflicted with their management responsibilities and neither the Commissioner nor any member of the SMT had any other related party interests which conflicted with their responsibilities.

[Return to Contents Page](#)

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under paragraph 22 of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 the Commissioner must prepare annual accounts for each financial year, in accordance with any directions given by the Scottish Ministers. The Scottish Ministers have directed the Commissioner to prepare accounts in the form and on the basis set out in the Accounts Direction (Appendix 1).

The annual accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Ethical Standards Commissioner, its income and expenditure, statement of financial position, changes in taxpayers' equity and cash flows for the financial year.

The Scottish Parliamentary Corporate Body (SPCB) has appointed the Commissioner as Accountable Officer, with responsibility for preparing the accounts of the Ethical Standards Commissioner and for submitting them for audit.

In preparing the accounts, the Accountable Officer is required to comply with the Government Financial Reporting Manual (FReM) and has:

- observed the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and applied suitable accounting policies on a consistent basis
- made judgements and estimates on a reasonable basis
- stated whether applicable accounting standards, as set out in the FReM, have been followed; and disclosed and explained any material departures in the accounts
- prepared the accounts on a "going concern" basis; and

The Accountable Officer confirms that so far as he is aware, there is no relevant audit information of which the Commissioner's auditors are unaware and that he has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the Commissioner's auditors are aware of that information.

The Accountable Officer confirms that this annual report and accounts taken as a whole is fair, balanced and understandable. The Accountable Officer takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The full responsibilities of an Accountable Officer are set out in the [Memorandum to Accountable Officers of other Public Bodies](#).

[Return to Contents Page](#)

GOVERNANCE STATEMENT

As Accountable Officer, I have responsibility for maintaining a sound system of governance and internal control that supports the Ethical Standards Commissioner (ESC) to successfully achieve its objectives, policies and aims. I am also responsible for safeguarding the public funds and assets assigned to the organisation, in accordance with the responsibilities set out in the [Memorandum to Accountable Officers for Other Public Bodies](#).

SYSTEM OF GOVERNANCE AND INTERNAL CONTROL

A system of governance and internal control should both ensure and demonstrate that an organisation is operating effectively, efficiently and economically. The ESC's system of governance consists of a number of elements.

It is my responsibility to ensure that the functions of the office are fulfilled.

I am supported by the Senior Management Team (SMT), which comprises the Public Appointments Manager, the Head of Corporate Services, the Senior Investigating Officer and the Hearings & Investigations Officer. During the year, the SMT met on 10 occasions to discuss operational and strategic matters. Its actions and decisions are recorded in minutes [published on our website](#).

A [Scheme of Delegation](#) relating to the running of the office is in operation. Under the scheme, members of the SMT and individual staff members have delegated authority to make decisions on my behalf. It is available to all staff members and is published on our website.

During the year, the office has been working to our [Strategic Plan for the period 2024-2028](#) launched on 1 April 2024. This plan set out our purpose and strategic objectives as well as the values the ESC will work to.

We operate a [biennial business plan](#). This sets out the actions we will take to achieve the organisation's strategic objectives. Biennial business plans and associated progress updates are available on our website.

Each function prepares action plans to support the biennial business plan. These outline the specific steps required to complete each action, capture key operational requirements and address recommendations arising from external and internal audit and risk assessment.

The ESC operates a set of [standing orders](#). These describe the organisation's key operating requirements.

Managing finances

The ESC is funded through the Scottish Parliamentary Corporate Body (SPCB) and, each year, submits an evidence-based budget bid for scrutiny and approval. The budget is based on the requirements of strategic and biennial business plans as well as projections of anticipated activity and prior year performance. The budget bid is scrutinised and approved by the SMT.

Performance against budget is analysed and reviewed on a monthly basis. Key issues are raised with the Head of Corporate Services and myself, as they occur and at SMT meetings. This allows any financial concerns to be promptly identified and resolved.

The Scheme of Delegation provides clear guidelines for the ESC's financial management and is supported by a set of financial instructions.

Managing staff

A performance management system fully underpinned by the Strategic Plan, biennial business plans and annual action plans is in operation. Staff members agree a series of specific objectives directly related to and designed to achieve the organisation-wide objectives outlined in these plans. As a result, staff objectives are aligned to business plans.

As well as the performance management system, the ESC maintains a number of staff policy documents. These reflect both statutory duties to staff, as well as terms and conditions and HR-related procedures. A full suite of updated HR policies, fully reflecting ESC's values, are regularly reviewed. Staff members are consulted on and informed about any revisions and also trained on their responsibilities. This ensures that staff members are fully aware of the rights and responsibilities they have.

The ESC maintains a register of interests. The Commissioner, all staff members, members of the Advisory Audit Board and key contractors must complete a declaration of interests form. No significant company directorships or other interests were held which may have conflicted with their responsibilities.

The ESC operates a [whistle-blowing policy](#). The Commissioner recognises that the underlying structure of the organisation, with power concentrated in a single individual, may makes it difficult for staff to report concerns. The policy requires staff to first report internally but with the additional option of reporting issues directly to the Chair of the Advisory Audit Board (AAB).

The Commissioner has developed and published a set of core organisational values. These are incorporated into strategic and business plans and into all policy development. Staff members are actively encouraged to consider and work to them when interacting with colleagues and stakeholders. Staff members are encouraged both formally through the performance management system and informally to build strong internal and external networks. The whole team meets on a regular basis, both online and in person, where organisational decisions, challenges and successes are shared. Organisational information and plans are widely shared and staff are encouraged to contribute to them.

Managing risk

We operate a full risk management system. The [Risk Management Policy](#) is available on our website. Its key principles are:

- ESC will foster a culture that embeds risk management into all aspects of its business.

- Risk management should be a key feature of corporate decision-making processes to ensure that the impact of policy decisions on risk is considered each time a strategic decision is taken or a policy is approved.
- Risk management should be embedded in strategic, financial and business planning.
- Risk management policies will be clearly communicated to all staff.
- All processes and procedures should be designed to take account of, manage, treat or tolerate risk and the impact of risk, in a manner that is proportionate and affordable.
- ESC will maintain, review and update the risk register regularly.
- ESC's risk management policy and procedures will operate without prejudice to the statutory functions of the Commissioner.

All staff members are encouraged to identify risks on an ongoing basis and at key points in the business cycle. These are documented in our risk register along with any mitigating actions. The risk register is reviewed on a quarterly basis by the SMT, at each AAB meeting and by internal audit.

The key risks to the organisation are detailed in the [Key Issues and Risks](#) section of this report.

External scrutiny

Our AAB provides advice on governance and financial issues. Members of the AAB are drawn from the independent members of the SPCB's Advisory Audit Board. The AAB met formally on three occasions during 2024/25 and otherwise provided advice and support.

The ESC contracts for the services of an internal auditor. Work undertaken during the year comprised a review of our financial controls, recording and use of precedents in the public appointments process and business continuity arrangements. The systems of control in respect of the first two was considered strong and in respect of the last it was given a rating of substantial.

External oversight of our work is provided by the Auditor General for Scotland, the Standards Commission for Scotland (SCS), the SPCB and two standing Committees of the Scottish Parliament. Additionally, during this year, the ESC was subject to the scrutiny of the SPCB supported bodies landscape review committee. Extensive work has been undertaken to build relationships with these bodies and a range of other stakeholders.

We actively seek further external oversight of our working arrangements, including from equivalent regulators operating within the other administrations in the UK.

FRAUD, BRIBERY AND CORRUPTION

The ESC requires all staff at all times to act honestly and with integrity and to safeguard the public resources for which they are responsible. I will not accept any level of fraud, bribery or corruption; consequently, any case alleging such conduct will be thoroughly investigated

and dealt with appropriately. The ESC is committed to ensuring that opportunities for fraud, bribery and corruption are reduced to the lowest possible level of risk.

The ESC's policies and procedures on fraud, corruption and bribery include the anti-fraud policy, code of conduct (which applies also to the Commissioner), terms and conditions for the supply of goods and services and broader financial governance arrangements.

The ESC's standard procedure is to declare any fraud, whistleblowing or control failure incidents to the AAB and this forms part of the annual assurance process. In 2024/25 and 2023/24 there were no instances of fraud or bribery identified or detected.

INFORMATION SECURITY

Sound management of the information we hold is essential to our business.

The ESC operates a programme to maintain its Cyber Essentials Plus accreditation ensuring that cyber security arrangements are assessed externally. The ESC also subscribes to the National Cyber Security Centre's early warning system which flags security gaps and potential threats.

During the year the ESC reported no data breach incidents to the Information Commissioner (2023/24: One; no further action).

EFFECTIVENESS OF GOVERNANCE ARRANGEMENTS

The system of internal control is designed to manage rather than eliminate the risk of failure to implement policies and achieve aims, and objectives; therefore, it can only provide reasonable and not absolute assurance of effectiveness.

I am satisfied that an effective system of internal control for ensuring that finances are managed appropriately was in place during 2024/25. I am satisfied that overall an effective system for ensuring appropriate governance of the organisation was in place during the year.

Authorisation



Ian Bruce
Accountable Officer

03 October 2025

[Return to Contents Page](#)

REMUNERATION AND STAFF REPORTS

The sections marked (Audited) in this Remuneration and Staff Report are subject to external audit. The other sections of the Remuneration and Staff Report were reviewed by the external auditors to ensure they were consistent with the financial statements.

REMUNERATION REPORT

The Commissioner for Ethical Standards in Public Life in Scotland is appointed by the Scottish Parliamentary Corporate Body (SPCB) with the agreement of the Scottish Parliament. The Commissioner's remuneration is set by and paid through the SPCB and recharged to the Commissioner's accounts.

Members of the Senior Management Team are employees. Their terms of employment are set by the Commissioner, are analogous with those of Scottish Parliamentary staff and, in line with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010, are approved by the SPCB.

Single total figure of remuneration (Audited)

Figure 14

Remuneration	2024/25	2023/24
	£'000	£'000
Commissioner		
Ian Bruce		
Salary ¹	105-109	95-99
Pension benefits ²	73	193
Total	180-184	285-289
Head of Corporate Services		
Karen Elder		
Salary ¹	65-69	60-64
Pension benefits ²	36	30
Total	100-104	90-94
Senior Investigating Officer		
Angela Glen		
Salary ¹	65-69	60-64
Pension benefits ²	28	24
Total	90-94	85-89
Public Appointments Manager		
Melanie Stronach		
Salary ¹	65-69	60-64
Pension benefits ²	41	18
Total	105-109	75-79

Remuneration	2024/25	2023/24
	£'000	£'000
Hearings and Investigations Officer³		
Sarah Pollock		
From 8 May 2023		
Salary ¹	55-59	45-49
Pension benefits ²	24	18
Total	80-84	65-69

Notes

1. Salary covers both pensionable and non-pensionable amounts. It includes gross salary and, if awarded, overtime, recruitment and retention allowances, taxable allowances and any ex-gratia payments. It does not include employer's national insurance or pension contributions.

The SPCB does not award performance pay or bonuses to office-holders, nor does the Commissioner operate a performance pay or bonus scheme for staff members. No benefits in kind were awarded to the Commissioner or members of the SMT.

2. The value of pension benefits accrued during the year is calculated as the real increase in pensions and applying the HMRC methodology multiplier of 20 plus the real increase in any lump sum. The real increases exclude increases due to inflation (6.7%) and are net of contributions made by the individual.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

3. The Hearing and Investigations Officer was appointed in May 2023. The salary and pension details for the year 2023/24 in the table above reflect the actual period of employment from May 2023 onwards. The full year equivalent salary for 2023/24 is in the band £50k - £54k.

Pension benefits (Audited)

Figure 15

Pensions benefits	Accrued pension at pension age as at 31/03/2025	Real increase in pension at pension age	CETV at 31 March 2025	CETV at 31 March 2024	Real increase in CETV funded by the employer
	£'000	£'000	£'000	£'000	£'000
Commissioner Ian Bruce	30 - 35	2.5 - 5	731	633	67
Head of Corporate Services Karen Elder	20 - 25	0 - 2.5	495	442	31
Senior Investigating Officer Angela Glen	5 - 10	0 - 2.5	82	60	13
Public Appointments Manager Melanie Stronach	10 - 15	0 - 2.5	165	121	29
Hearing and Investigation Officer Sarah Pollock	0 - 5	0 - 2.5	36	15	15

Notes

1. A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the scheme including any benefit transferred from another scheme and not just their service in a senior capacity to which the disclosure applies. The real increase in CETV reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension benefits due to inflation, contributions paid by the employee and uses common market valuation factors for the start and end of the period.
2. All the above are members of the Civil Service and Others Pension Scheme (CSOPS) and/or the Principal Civil Service Pension Scheme (PCSPS). Under these Schemes there is no automatic lump sum on retirement.
3. Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Fair Pay Disclosure (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation, that being the Commissioner, and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

Total remuneration includes salary, non-consolidated performance related pay and benefits-in-kind. It does not include severance payments, employer pension contributions or the cash equivalent transfer value (CETV) of pensions. It is based on annualised, full-time equivalent remuneration as at the reporting period date.

Figure 16

As at 31 March	2024/25	2023/24
Remuneration banding for highest paid individual	£105,000 - £110,000	£90,000 - £95,000
Percentage change from previous financial year for highest paid individual	+13.38%	+3.93%
Average percentage change from previous financial year for employees	+9.9%	+0.3%
Lower quartile remuneration	£37,816	£32,884
Lower quartile ratio	2.8	2.8
Median remuneration	£48,027	£42,000
Median ratio	2.2	2.2
Upper quartile remuneration	£52,183	£50,079
Upper quartile ratio	2.1	1.8
Remuneration range	£30,000 - £105,000 to £110,000	£25,000 - £90,000 to £95,000

The ESC applies the SPCB's grading structure and pay scales to its own staff. Variations can be attributed to:

- remuneration for the Commissioner increased by 13.4%. The Commissioner's remuneration is set by the SPCB. This increase reflects an incremental increase as well as changes to the SPCB's pay scales.
- remuneration for staff increased by 9.9%. A cost of living increase was awarded from 1 April 2024 ranging from 5.2% for the lowest grades to 4.2% for the highest grades.
- the remainder of the increase reflects staff members moving up through their payscales.
- variation from 2022/23 to 2023/24 was unusually low due to a change in grading structure and payscales that applied from 1 February 2023 to 31 March 2024. This meant that there was no difference between payscales at the snapshot dates of 31 March 2023 and 31 March 2024.

During the 2024/25 accounting period, the Commissioner maintained Living Wage Accreditation status. In addition, all employees hold permanent appointments which are open-ended until they retire. Early termination, other than through misconduct, would result in the individual receiving compensation.

[Return to Contents Page](#)

STAFF REPORT

Staff numbers

The number of full time equivalent (FTE) persons employed by the Commissioner at the end of the reporting year was as follows:

Figure 17

	2024/25 FTE	2023/24 FTE
Commissioner	1.0	1.0
Senior Management Team	4.0	4.0
Employees	13.8	14.0
Totals	18.8	19.0

The number of persons employed by the Commissioner at the end of the reporting year, disaggregated by sex, was as follows:

Figure 18

	2024/25		2023/24	
	Female	Male	Female	Male
Commissioner	-	1	-	1
Senior Management Team	4	-	4	-
Employees	12	3	12	3
Totals	16	4	16	4

As at the end of the reporting period, all staff members were employed on a permanent contract (2023/24: all permanent contracts). At 31 March 2025, the organisation had no vacancies.

Staff costs (Audited)

Figure 19

	2024/25			2023/24		
	Total £'000	Commissioner £'000	Employees £'000	Total £'000	Commissioner £'000	Employees £'000
Salaries	968	109	859	839	92	747
Social security costs	107	13	94	92	12	80
Pension costs	278	31	247	234	29	205
Sub totals	1,353	153	1,200	1,165	133	1,032
Temporary staff	-	-	-	-	-	-
Severance costs	-	-	-	-	-	-
Totals	1,353	153	1,200	1,165	133	1,032

Salaries include a provision covering the value of outstanding leave (the leave accrual). Staff costs increased by 16.1%. This reflects the first full year with all vacancies filled following recruitment to new posts in 2023/24, as well as incremental increases as staff move up through their payscales.

Severance payments

No exit packages were required in 2024/25 (2023/24: None).

Staff pension arrangements

Employee pension benefits are provided through the Civil Service pension arrangements. The Commissioner's remuneration, including pension contributions, is arranged by and paid through the Scottish Parliamentary Corporate Body (SPCB).

The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the Civil Service pension arrangements as at 31 March 2020. You can find details on the [Scheme Valuations page of the Civil Service Pensions website](#).

During 2024/25, the Commissioner paid employer's contributions of £278,200 to the Civil Service Pension arrangements (2023/24: £233,500) at a flat rate of 28.97% on pensionable earnings across all salary bands (2023/24: one of three rates in range 27.1% to 30.3%, based on salary bands).

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation.

The contribution rates are set to meet the cost of the benefits accruing during 2024/25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Outstanding scheme contributions at 31 March 2024 amounted to £25,333 (2023/24: £22,562). Employer contributions for 2025/26 for the Commissioner and employees is budgeted to be £300,600 (2024/25: £298,000).

No persons (2023/24: No persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to nil (2023/24: Nil).

Average sickness absence

The average sickness absence per person was as follows:

Figure 20

	2024/25	2023/24
	Days	Days
Commissioner and employees	6.0	2.5

The average sickness absence increased mainly as a result of two extended periods of leave in the year.

Staff turnover

The figures include any agency staff and employees on fixed term contracts.

Figure 21

	2024/25	2023/24	2022/23 ¹
Employees at the beginning of the period	19	14	12
Employees at the end of the period	19	19	14
Average employees during the period	19	17	13
Leavers	0	1	1
Staff turnover	0%	6%	8%
1. There was an error in the published 2022/23 figures, showing employees at the end of the period as 15 and the turnover as 7%. This has been corrected in the above table.			

Diversity, equality and inclusion

The Commissioner supports the principle of equal opportunities in employment and operating practices.

It is the Commissioner's policy to treat all job applicants and employees equitably regardless of age, disability, sex, gender reassignment status, marriage or civil partnership status, maternity or pregnancy, race, religion or belief or sexual orientation.

The Commissioner is committed to recognising and valuing what everyone has to offer. We are aware of our equality duties under the Equality Act 2010. In our policy development and our decision making we consider the implications for all staff in line with the Equality Act.

Employee participation

The new [Strategic Plan for the period 2024 to 2028](#) has a range of actions designed to improve and develop employee relations. It has a specific objective stating:

“We value people and recognise that unless we have staff who are valued and supported to maintain their wellbeing, feel happy in and proud of our work and the way in which we do it, we will have failed.”

A suite of HR and operating policies and procedures are developed and maintained with staff input and consultation. Formal staff surveys on key topics are regularly undertaken.

Organisation wide staff meetings are held regularly, to supplement those for individual teams. The minutes of all Senior Management Team meetings are published, with updates provided to staff at their monthly meetings. Longer, quarterly meetings allowing for in depth training and consultation sessions began in 2024.

The Commissioner has introduced cross-functional working groups to encourage all staff to participate in the wider work of the office and have a stake in the development of policy and procedures. The first of these, an FOI Panel, was launched in January 2024 and was followed by the Accessibility Working Group in September 2024.

Learning and development

Over the years, the organisation has developed a comprehensive annual performance review process, where individuals are encouraged and supported to plan for their own development needs and career plans. This performance management system ensures that staff members receive informal and formal external and internal training. During 2024/25, as well as attending a range of internal training sessions and webinars and conferences, staff were given the opportunity to attend 22 external training sessions. Topics ranged from application of Article 10 of the European Convention on Human Rights to attending a mock employment tribunal.

Health, safety and wellbeing

The Commissioner is committed to promoting the health, safety and wellbeing of all staff, and to ensuring that our working environment supports this. The Commissioner has moved to a fully hybrid working environment. Appropriate equipment and furniture has been provided to staff. All staff must complete Health and Safety risk assessments of their remote working arrangements. The Commissioner operates a confidential counselling support service for all staff that wish to access it and engages with staff as appropriate in the making of reasonable adjustments to enable everyone to achieve their full potential.

Authorisation



Ian Bruce
Accountable Officer

03 October 2025

[Return to Contents Page](#)

PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

THE AUDIT PROCESS

Auditor

The accounts are audited by the Auditor General for Scotland in accordance with section 22(1) of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010. The Auditor General appointed Audit Scotland as external auditors for a period of five years starting with the year to March 2023.

Auditor's Fees

The external auditor's remuneration for the year is £19,260 (2023/24: £18,552). External audit received no fees in relation to non-audit work.

Statement of losses and special payments

We are required to disclose any losses or special payments where the amounts incurred are over £300,000. These include such items as losses due to fraud or overpayment or extra-contractual payments made to contractors. The ESC incurred no such losses and made no such payments above or below the limit in 2024/25 (2023/24: None).

Gifts made and received

We are required to disclose any gifts made with a value over £300,000 and gifts received or any value where there is a special need to report them. The ESC neither made nor received such gifts either above or below the limit in 2024/25 (2023/24: None).

I authorised these financial statements for issue on 3 October 2025.

Authorisation



Ian Bruce
Accountable Officer

03 October 2025

[Return to Contents Page](#)

INDEPENDENT AUDITOR'S REPORT

to the Commissioner for Ethical Standards in Public Life in Scotland, the Auditor General for Scotland and the Scottish Parliament

REPORTING ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Commissioner for Ethical Standards in Public Life in Scotland (Ethical Standards Commissioner) for the year ended 31 March 2025 under the Scottish Parliamentary Commissions and Commissioners etc. Act 2010. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flow, the Statement of Changes to Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the central government sector to identify that the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;

- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

REPORTING ON REGULARITY OF EXPENDITURE AND INCOME

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

REPORTING ON OTHER REQUIREMENTS

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Parliamentary Commissions and Commissioners etc. Act 2010 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

USE OF MY REPORT

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Anne MacDonald

Anne MacDonald CA
Senior Audit Manager
Audit Scotland
Woodhill House Annexe
Westburn Road
Aberdeen
AB16 5GB

03 October 2025

[Return to Contents Page](#)

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2025

	Notes	2025 £'000	2024 £'000
Staff costs	6	1,353	1,165
Other administration costs	6	337	362
Depreciation	6	11	13
Net administration costs		1,701	1,540
Comprehensive net expenditure		1,701	1,540

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure.

The accompanying notes on pages 72 to 80 form an integral part of these financial statements.

[Return to Contents Page](#)

STATEMENT OF FINANCIAL POSITION as at 31 March 2025

	Notes	2025 £'000	2024 £'000
Non-current Assets			
Tangible assets	2.1	20	26
Intangible assets	2.2	-	-
Total non-current Assets		20	26
Current assets			
Trade and other receivables	3	19	17
Cash and cash equivalents	4	171	146
Total current assets		190	163
TOTAL ASSETS		210	189
Current liabilities			
Trade and other payables	5	(150)	(137)
Total current liabilities		(150)	(137)
TOTAL ASSETS LESS CURRENT LIABILITIES		60	52
Taxpayers' Equity			
General Fund		60	52
Total taxpayers' equity		60	52

The accompanying notes on pages 72 to 80 form an integral part of these financial statements.

As Accountable Officer, I authorised these financial statements for issue on 3 October 2025

Authorisation



Ian Bruce
Accountable Officer

03 October 2025

[Return to Contents Page](#)

STATEMENT OF CASH FLOW for Year Ended 31 March 2025

		2025	2024
	Notes	£'000	£'000
Cash flows from operating activities			
Net administration costs		(1,701)	(1,540)
Adjustment for non-cash items:			
Depreciation	6	11	13
Decrease/(Increase) in Trade and Other Receivables	3	(2)	2
(Decrease)/Increase in Trade and Other Payables	5	13	4
Net cash outflow from operating activities		(1,679)	(1,521)
Cash flows from investing activities			
Purchase of Tangible Assets	2.1	(5)	(5)
Purchase of Intangible Assets	2.2	-	-
Net cash outflow from investing activities		(5)	(5)
Cash flows from financing activities			
From the Scottish Parliamentary Corporate Body (SPCB)		1,709	1,554
Net financing		1,709	1,554
Net increase in cash and cash equivalents in the period		25	28
Cash and cash equivalents at the beginning of the period	4	146	118
Cash and cash equivalents at end of the period	4	171	146

[Return to Contents Page](#)

STATEMENT OF CHANGES IN TAXPAYER'S EQUITY

For Year Ended 31 March 2025

	General Fund 2025 £'000	General Fund 2024 £'000
Balance at 1 April	52	38
Comprehensive net expenditure for the year	(1,701)	(1,540)
Funding from the Scottish Parliamentary Corporate Body (SPCB)	1,709	1,554
Balance at 31 March	60	52

[Return to Contents Page](#)

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the *Government Financial Reporting Manual (FReM)* in compliance with the Accounts Direction issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention. The accounts are prepared on an accruals basis meaning that expenses are recognised in the year in which they were incurred, rather than when the cash payment is made.

1.2 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the financial statements is that the organisation will continue as a going concern and will be appropriately funded by the Scottish Parliamentary Corporate Body (SPCB).

Pension benefits are provided through the Civil Service pension arrangements. The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes with benefits underwritten by the Government. As a result, the Commissioner's office is unable to identify its share of the underlying assets and liabilities and it is, therefore, accounted for as a defined contribution scheme. No liability is shown in the Statement of Financial Position.

1.3 Key Sources of Estimation Uncertainty

The financial statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets, accruals and property leases. Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates but are unlikely to be material. The estimation techniques used for Tangible Assets and Intangible Assets are given in notes 1.4 and 1.5 respectively. Estimates for accruals are made based on committed operational expenditure using invoices or purchase orders.

Current accommodation arrangements are governed by a Memorandum of Terms of Occupation. This allows for termination with six months' written notice. Therefore, a lease does not exist and capitalisation is not required.

1.4 Tangible Assets

1.4.1 Capitalisation

Purchases of assets, including grouped IT equipment, for a value exceeding £1,000 inclusive of irrecoverable VAT are treated as capital with the exception of land and buildings where the threshold is set at £10,000.

1.4.2 Valuation

As appropriate, non-current assets are valued at depreciated historical cost (DHC) as a proxy for fair value.

1.4.3 Depreciation

Depreciation is provided on all tangible non-current assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset.

1.4.4 Estimated useful life of assets

The estimated useful life of assets are as follows:

Fixtures, Fittings & Equipment	5 years
IT Equipment	5 years

1.5 Intangible Assets

Software and licences are capitalised as intangible non-current assets and amortised on a straight-line basis over the expected life of the asset (3 years).

1.6 Funding

Funding received from the SPCB is credited directly to the general fund in the year to which it relates.

1.7 Cash and cash equivalents

Cash and cash equivalents includes cash in hand and deposits held at call in a single bank account.

1.8 Leases

The Commissioner holds no finance leases. Costs in respect of operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the life of the lease. Details of operating leases are given in note 7.

1.9 Value Added Tax

The Commissioner is not VAT registered. All amounts are recorded inclusive of VAT.

1.10 Adoption of New and Revised Standards

The Commissioner discloses accounting standards not yet applied and assesses the possible impact that initial application would have on the financial statements. There is one standard not yet effective, IFRS 17 (Insurance Contracts).

IFRS 17 (Insurance Contracts) was issued in May 2017, replacing IFRS 4 Insurance Contracts, with the effective date of the standard in the public sector being 1 April 2025. IFRS 17 requires that insurance liabilities be measured at the present value of future cash flows, resulting in more uniform measurements and presentation for all insurance contracts.

Management has assessed the likely effect of the new standard and has concluded that there are no material assets or liabilities recognised as insurance contracts in the Ethical Standards Commissioner and this standard will have no impact on our accounts

2 NON CURRENT ASSETS

2.1 Tangible Assets

2024/25	Fixtures, Fittings & Equipment £'000	IT Equipment £'000	Total £'000
Cost			
<i>At 1 April 2023</i>	7	70	77
<i>Additions</i>	-	4	4
<i>Disposals</i>	-	(6)	(6)
<i>At 1 April 2024</i>	7	68	75
<i>Additions</i>	-	5	5
<i>Disposals</i>	-	-	-
<i>At 31 March 2025</i>	7	73	80
Depreciation			
<i>At 1 April 2023</i>	3	39	42
<i>Charge for Year</i>	1	12	13
<i>Disposals</i>	-	(6)	(6)
<i>At 1 April 2024</i>	4	45	49
<i>Charge for Year</i>	1	10	11
<i>Disposals</i>	-	-	-
<i>At 31 March 2025</i>	5	55	60
Net Book Value at 31 March 2025	2	18	20
Net Book Value at 31 March 2024	3	23	26
Net Book Value at 31 March 2023	4	31	35

The Commissioner purchased £5,434 of additional assets in 2024/25 (2023/24: £4,594), consisting primarily of laptops.

2.2 Intangible Assets

2024/25	Software	Total
	£'000	£'000
Cost		
<i>At 1 April 2023</i>	62	62
<i>At 1 April 2024</i>	62	62
<i>At 31 March 2025</i>	62	62
Amortisation		
<i>At 1 April 2023</i>	62	62
<i>Charge for Year</i>	-	-
<i>At 1 April 2024</i>	62	62
<i>Charge for Year</i>	-	-
<i>At 31 March 2025</i>	62	62
Net Book Value at 31 March 2025	-	-
Net Book Value at 31 March 2024	-	-
Net Book Value at 31 March 2023	-	-

The Commissioner did not purchase any intangible assets in 2024/25 (2023/24: £Nil).

3 TRADE AND OTHER RECEIVABLES

	2024/25 £'000	2023/24 £'000
Prepayments	19	17
	19	17

4 CASH AND CASH EQUIVALENTS

	2024/25 £'000	2023/24 £'000
Balance at 1 April	146	118
Net Change in cash and cash equivalent balances	25	28
Balance at 31 March	171	146
Cash Held at Commercial Banks	171	146

5 TRADE AND OTHER PAYABLES

	2024/25 £'000	2023/24 £'000
Trade and other payables	56	61
PAYE and National Insurance	23	22
Pension Contributions	25	23
Accruals	46	31
	150	137

6 EXPENDITURE BREAKDOWN

	2024/25 £'000	2023/24 £'000
Staff Costs		
Commissioner/Acting Commissioner	153	133
Senior Management Team	362	324
Other Staff	838	708
	1,353	1,165
Other Administration Costs		
Audit	29	28
Hospitality	2	1
IT	64	74
Legal advisers	1	16
Other professional fees	10	-
Office costs	12	14
PAA costs	99	113
Property	111	102
Training & recruitment	7	13
Travel & expenses	2	1
	337	362
Depreciation	11	13
	1,701	1,540

Staff costs include salary as well as employers' national insurance and pension contributions.

Further analysis of staff costs is located in the [Staff Report - Figure 19](#).

The £28,552 for Audit includes £18,952 for external auditor's remuneration and £9,600 for internal audit. During the year the Commissioner did not purchase any non-audit services from its auditor.

During the financial year, £5,434 was used to purchase non-current assets as detailed in note 2 to the financial statements (2023/24: £4,594). These assets consisted of laptops.

7 LEASING COMMITMENTS

The Scottish Legal Aid Board (SLAB) provides the Commissioner with office accommodation and associated services under a Memorandum of Terms of Occupation (MoTO). The Commissioner contributes a percentage of building costs based on occupied floor space, including rates, utilities, cleaning and maintenance, and facilities provided by in-house staff. The Commissioner also pays rent on a quarterly basis based on a percentage of building capital charges.

	Land & Buildings	
	<u>As at 31</u>	<u>As at 31</u>
	<u>March 2025</u>	<u>March 2024</u>
	£'000	£'000
Operating leases which expire:		
Within one year	113	108
One to five years	-	-
	113	108

The figures above are estimates provided at the beginning of the financial year. The increase reflects a rise in utility costs and an increase in service charges, including maintenance and cleaning. Actual costs in 2024/25 were £110,992 (2023/24: £101,800).

From 31 March 2022, the MoTO may be extended from year to year until ended by either party giving six months' notice. It is anticipated this arrangement will continue in the short term and at least until 31 March 2026.

The MoTO has been extended until 31 March 2026 at an estimated cost of £113,000.

8 CAPITAL COMMITMENTS

There were no contracted capital commitments as at 31 March 2025 (2024: Nil).

9 CONTINGENT LIABILITIES

The Commissioner had no contingent liabilities as at 31 March 2025 (2024: Nil).

10 RELATED PARTY TRANSACTIONS

The Commissioner's role was constituted by legislation enacted by the Scottish Parliament which provides funding via the SPCB. The SPCB is regarded as a related body. The SPCB provided funding of £1,709,000 during the year (2023/24: £1,554,000).

Neither the Commissioner, nor employees or related parties has undertaken material transactions with SPCB during the year.

11 POST STATEMENT OF FINANCIAL POSITION EVENTS

No events have occurred since the date of the balance sheet which materially affect the financial statements.

[Return to Contents Page](#)

APPENDICES

APPENDIX 1: ACCOUNTS DIRECTION



COMMISSION FOR ETHICAL STANDARDS IN PUBLIC LIFE IN SCOTLAND

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of section 22 of the Scottish Parliamentary Commissions and Commissioners etc Act 2010, hereby give the following direction.
2. The Commission is required to prepare annual accounts.
3. The Statement of accounts for the financial year ended 31 March 2012, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) which is in force for the year for which the statement of accounts are prepared.
4. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
5. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers

Dated 22 May 2012

[Return to Contents Page](#)

Contact details

Ethical Standards Commissioner
Thistle House
91 Haymarket Terrace
Edinburgh
EH12 5HE

0131 347 3890

info@ethicalstandards.org.uk