Ethical Standards Commissioner

ANNUAL REPORT AND ACCOUNTS

2025/26

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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 second year of our 2024-28 strategic plan.

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 continued to make significant progress in all of these areas during the course of the year. It hasn't been straightforward as we have had to face some particular new challenges. Complaint and case numbers, as well as the complexity of cases, increased significantly as did subject access and freedom of information requests. A number of individuals sought to disrupt the work of the office. Artificial intelligence (AI)generated complaints and post-decision correspondence increased also. Two Investigating Officers left the organisation as did our public appointments support officer, all moving on to other activities; I wish them well for the future and trust that their time with us will have given them new skills and knowledge that will serve them well in their new roles. We also had to migrate all staff from a 37 to a 35-hour working week.

We undertook significant planning in advance of the move to the 35-hour working week involving all staff, who were invited to provide views on how we might improve on our productivity. We also introduced new ways of working in respect of our investigations procedures such as making operational improvements to complaint and case triage and complaint allocations to the team. Additionally, some case work and hearing work was delegated upwards in order to provide the team with more capacity. Further capacity modelling and improvements are planned, as we recognise that the rise in case numbers and the use of AI to generate or assist with the generation of complex complaints is unlikely to reverse.

In short, despite the challenges we faced, we have achieved all that we planned to and more. We have also managed to maintain quality by ensuring we have robust processes and procedures in place for peer review of our outputs at all stages of our investigations from admissibility through to reporting. Progress as ever was driven by a highly focused and effective team who have been flexible in respect of the adoption of new and more efficient practices and who have worked tirelessly whilst adhering unfailingly to the values of our office.

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

- We experienced a 67% increase in overall case volume, alongside a 47% rise in councillor and member cases and a 191% increase in Members of the Scottish Parliament (MSP) complaints. These increases, coupled with growing complexity and external pressures, have presented a challenging operating environment. Despite this, we have not only maintained performance but improved it in key areas.
- We received 442 complaints relating to councillors and members and 259 relating to MSPs, completing 469 complaints and 214 cases relating to councillors and members, alongside 253 MSP complaints.
- Importantly, improvements in efficiency have been sustained. The average time taken to complete Stage 1 assessments reduced to 45 days, significantly below our target, while Stage 2 investigations were completed in roughly the same number of days as last year, continuing with the 21% decrease in days from the 2023/24 financial year.
- We also closed 303 cases during the year, a 35% increase on the 224 that were closed in 2024/25, reflecting a continued focus on timely, proportionate and high-quality decision-making. These improvements have been delivered without compromising quality, supported by a strengthened assurance framework and external validation.

Public appointments

- Following the publication of the “State of the Nation” report, we consulted extensively on our plans for a new board diversity strategy, focused on effective governance and public service reform.
- We oversaw all or part of 96 appointment rounds and our remit extended to covering 785 regulated posts across 105 public bodies, ensuring that appointments continue to be made fairly, openly, and on merit.
- We published new good practice case studies and associated materials
- We successfully recruited to fill our vacant Public Appointments Support Officer post.
- We completed and published the results of a thematic review looking into time commitment and other aspects of board roles and received a positive response from the Scottish Government to our recommendations.
- We revamped the Public Appointments section of our website to make it more accessible for those looking for guidance on how to run an effective appointment round.

Corporate Governance

- We maintained our cyber security accreditations.
- Our cross-functional Accessibility Working Group identified and developed alternative formats for communicating with stakeholders, inclusive of our new British Sign Language (BSL) plan.
- 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 delivered over 60 hours of targeted training and 16 structured training events, ensuring all staff have tailored development plans.

The extent of our success in achieving the stretching programme of activities in the year when faced with so many new challenges is, as ever, attributable to the dedication and professionalism of the staff who are absolutely pivotal to our successful performance. I am grateful to each and every one of them.

I endeavour to lead the team by example and have been considerably more visible this year on social media, in key meetings and at a number of national events. As well as leading the office I am endeavouring, alongside a range of partner organisations, to address incivility in public life. It is pernicious and it continues to increase. I, and everyone else in public life, should call it out and highlight how very damaging it is to our democracy. My Office was established with a purpose and I will do everything in my power to meet the high standards that the public expects of me in fulfilling my role effectively.



Ian Bruce
Ethical Standards Commissioner

15 October 2026

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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 prepare, publish and, as necessary, revise a Strategy for securing diversity on the boards of Scotland's public bodies
  - 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.

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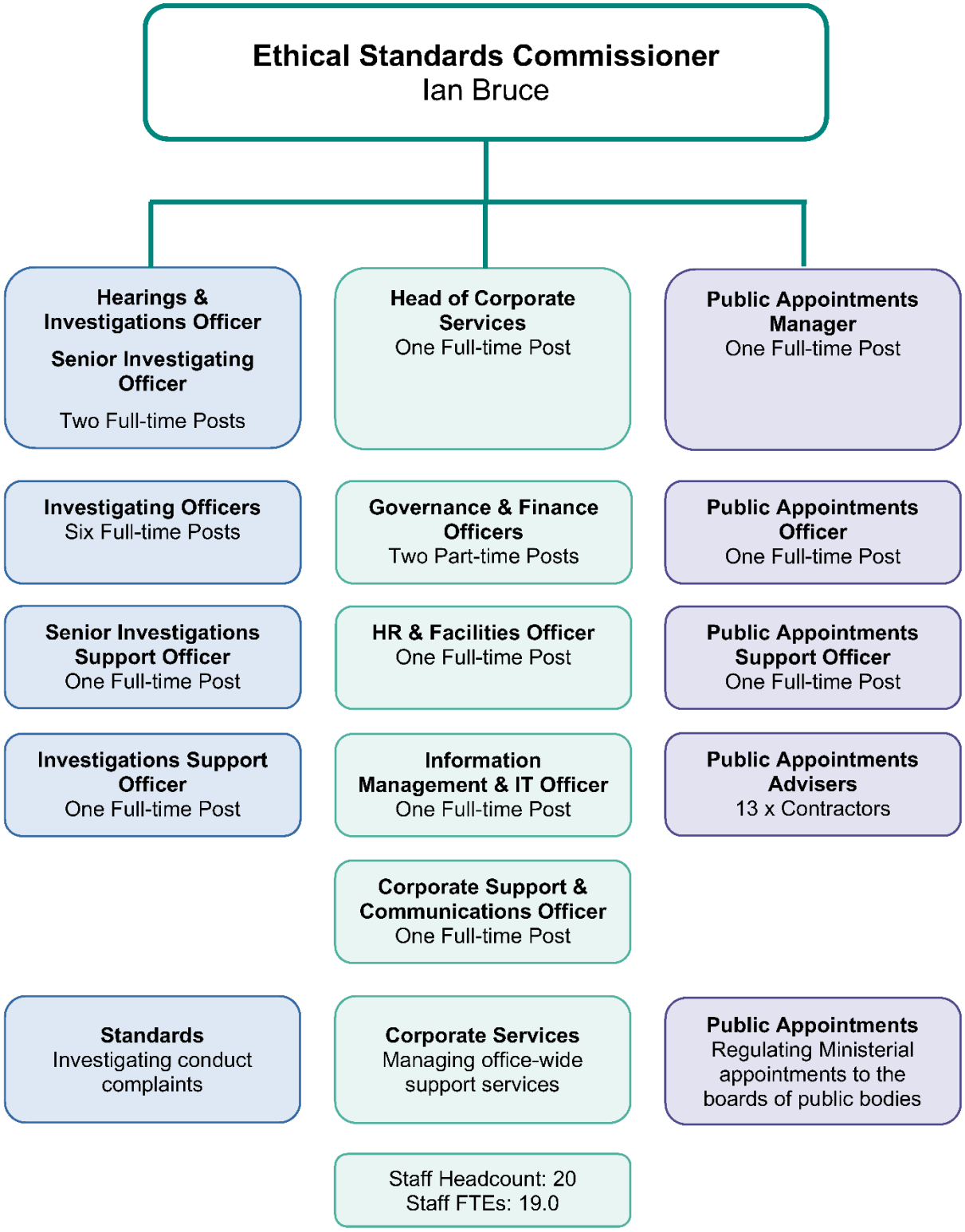
OUR STRUCTURE

Figure 1



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OUR OBJECTIVES

Our strategic objectives are drawn from the Strategic Plan for 2024 to 2028 and set out here:

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 is set out in the Biennial Business Plan for 2025-2027 as at 31 March 2026 available on our website.

The Biennial Business Plan for 2026-2028 is also available on our website.

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OUR PERFORMANCE

This year has been marked by a strong focus on continuous improvement, building on the momentum established in the previous years. The Strategic Plan has provided a clear and consistent framework to guide our priorities and actions throughout 2025/26.

The table below outlines the progress made by each section of the office against the strategic objectives.

Figure 3

Strategic Objective	Progress made in 2025/26		
	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 a further series of Easy Read guides for the public to simplify our process ✓ Ongoing collaboration with Standards Commission for Scotland (SCS) ✓ Website improved for easier access	✓ Direct contact during workshops with public body chairs as part of our informal consultation on the board diversity strategy refresh ✓ Consultation with special interest groups as part of the diversity strategy refresh ✓ Discussion with senior Scottish Government (SG) officials and other regulators as part of the diversity strategy refresh ✓ Conducted applicant surveys at the conclusion of appointment rounds ✓ Held three 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 ✓ Identified material for conversion to alternative formats ✓ Accessibility Working Group led on revised British Sign Language Plan and ESC's first animated infographic video covering how to make a conduct complaint.

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
2. Sufficient resources, resilient and valued staff and shared services.	✓ Staff reviews conducted in accordance with performance framework ✓ Cross-team project delivery strengthened ✓ Individual tailored training plans in place for all staff ✓ Good practice shared with equivalent regulators in other UK administrations	✓ Staff reviews conducted in accordance with performance framework ✓ Individual tailored training plans in place for all staff ✓ Supportive guidance to officials in Scottish Government and public bodies	✓ Developed a workforce resilience plan ✓ Cross-functional input to the budget submission ✓ Active membership of the Officeholders Shared Services Network ✓ Completion of annual staff wellbeing survey ✓ Ongoing quarterly, in person staff training and communication days
3. Staff training, support and development	✓ Over 60 hours of targeted training delivered ✓ Delivered effective succession planning through staff development, internal promotions and targeted recruitment ✓ Appraisals completed on time and to high standards ✓ Tailored personal development plans in place ✓ Regular manager check-ins and focused mentoring support ✓ Regular 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	✓ 16 training events arranged or co-ordinated for individuals, each team or the whole organisation ✓ Ongoing ESC access to Civil Service Learning Platform ✓ Appraisals completed on time and to high standards ✓ Tailored personal development plans in place ✓ Developed ESC Resource Centre (Intranet)

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
4. Up to date and secure digital technology and records management	✓ Migration to SharePoint ✓ New Investigation Case Files system implemented ✓ Enhanced the Complaints Management System, strengthening performance monitoring, case tracking and quality assurance.	✓ All records reviewed and updated in accordance with records management plan prior to Sharepoint migration	✓ Cyber Essentials Plus re-accreditation ✓ Brought majority of records in line with retention schedule ✓ Completed 58 information requests and 12 requests for review ✓ Upgraded website content management system ✓ Developed a more user-friendly and accessible system for managing complaint case records

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
5. Efficient and effective complaints handling	✓ Improved performance and efficiency despite almost 70% increase in caseload. ✓ Stage 1 assessment completion times reduced by 67% since 2023/24 ✓ Stage 2 investigation times reduced by 17% since 2023/24 ✓ Duty Investigating Officer (IO) triage embedded, improved case prioritisation and reduced handling times. ✓ New templates introduced for clarity and speed ✓ Improved use of Case Management System (CMS) to enhance waiting times management		

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
6. Governance, quality review and external accreditation	✓ Peer Review process embedded ✓ Quality assurance (QA) framework implemented ✓ Independent external quality reviews completed ✓ Complexity-based Key Performance Indicator (KPI) framework introduced ✓ Data driven case management strengthened ✓ Scheme of Delegation in place, working well and regularly reviewed		✓ Organisational risks reviewed on a quarterly basis – during the year three new risks were identified, five fell away and six risks carried forward ✓ 30 registers, policies and procedures reviewed with 15 outstanding at year end ✓ Website "Governance" landing page developed
7. Ethical Standards Network (ESN) maintenance	✓ Ethical Standards Network embedded ✓ Shared training, resources, and good practice in place ✓ Ongoing meetings and engagement with other UK Commissioners ✓ Developed training and guidance with SCS, for councillors and members		

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
8. Supportive and constructive regulation of public appointments		✓ Published our complaints process in Easy Read ✓ 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 ✓ significant review and comprehensive update of our website undertaken ✓ Training (Briefing) provided to panel members on request (e.g. on Parliamentary scrutiny) and to SG Public Appointment Team (SG PAT) members on the subject of priority criteria ✓ Ongoing support for panels and PAAs on aspects of the Code and guidance	

Strategic Objective	Progress made in 2025/26		
	Standards	**Public Appointments**	**Corporate**
		✓ Thematic review into the time commitment, remuneration and other aspects of the role of public appointees concluded building on previous research. All findings and recommendations accepted by the Scottish Government.	
9. Recognised leaders in the regulation of public appointments		✓ Collation of information at the end of each appointment round to identify themes ✓ Ongoing collaboration with SG Public Appointments Team (PAT) ✓ Good practice case studies developed and published ✓ Good practice "snippets" developed and published ✓ Annual report on applicant views written and published ✓ "State of the Nation" report published as part 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.	

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KEY ISSUES AND RISKS

During the year, the Commissioner identified a range of key risks for the office. These included:

1. **Complete disruption to all Information and Communications Technology (ICT) systems**
   Risk: Unable to carry out any functions due to cyber-attack, national power outages or accidental damage resulting in the loss of most or all records and ICT systems.
   Mitigating Action: Maintain a robust Business Continuity Plan and IT policies, including Cyber Incident Response arrangements. Retain Cyber Essentials Plus accreditation, undertake regular audits, staff training and testing of back-up systems, and decentralise services through cloud-based platforms to minimise single points of failure.

2. **Reduction in overall public spending leads to reduced funding**
   Risk: Reductions in Scottish Government and Parliamentary expenditure directly impact the ESC's budget, affecting staffing capacity, service delivery, investment in IT and the ability to demonstrate best value.
   Mitigating Action: Maintain strong relationships with Scottish Parliamentary Corporate Body (SPCB) and Committees, supported by active horizon scanning. Improve productivity through revised working methods, ensure efficient and economic use of resources, explore shared services, and develop and publish performance and impact metrics demonstrating value.

3. **Severe disruption due to external events**
   Risk: Inability to carry out functions due to events such as climate-related incidents, geopolitical instability, pandemic, or social unrest, resulting in loss of access to staff, premises, finance or essential systems.
   Mitigating Action: Maintain and regularly review a comprehensive Business Continuity Framework, including schemes of delegation, records management and IT resilience. Regularly test continuity plans and update them to reflect evolving external risks, including cyber-related threats.

4. **Loss or unavailability of key staff**
   Risk: One or more key staff members become unable to fulfil their role in the medium to long term, resulting in an inability to complete key tasks or discharge statutory functions.
   Mitigating Action: Maintain staff wellbeing through appropriate terms and conditions, robust workforce resilience planning, up-to-date procedures and desk instructions, cross-functional working, training for role cover, timely recruitment to vacancies and regular staff wellbeing surveys.

5. **Sustained increase in volume of complaints**
   Risk: A significant and sustained increase in complaint volumes exceeds operational capacity, impacting responsiveness, consistency and quality of case handling, and delaying progress against Stage 1 and Stage 2 KPIs.
   Mitigating Action: Closely monitor case volumes and operational pressures, streamline Stage 1 assessment processes, review complaint allocation levels, ensure vacancies are filled promptly, and monitor staff resilience to maintain sustainable performance.

Further information about management of risks is given in the Governance Statement.

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PERFORMANCE ANALYSIS

COMPLAINTS ABOUT CONDUCT

COMPLAINTS ABOUT LOCAL AUTHORITY COUNCILLORS AND BOARD MEMBERS OF PUBLIC BODIES

COMPLAINT VOLUMES IN 2025/26

Exhibits 1 & 2 show the number of complaints and cases handled by the Standards Team in 2025/26. 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 2025/26 and previous two years

	2025/26	2024/25	2023/24[2]
Open at 1 April	128	231	97
Received	442	2754[2]	344
About Councillors	*430*	*2719[1,2]*	*317*
About Board Members	*12*	*35*	*27*
Active during year	**570**	**2985[2]**	**441**
Completed	469	2857	210
Open at 31 March	101	128[2]	231

1 2520 complaints are connected to one case, which we have referred to as 'the super complaint'
2 Following a review, some figures reported in 2023/24 and 2024/25 have been adjusted. This is due to a small number of cases either being re-opened or additional complaints being added to existing cases.

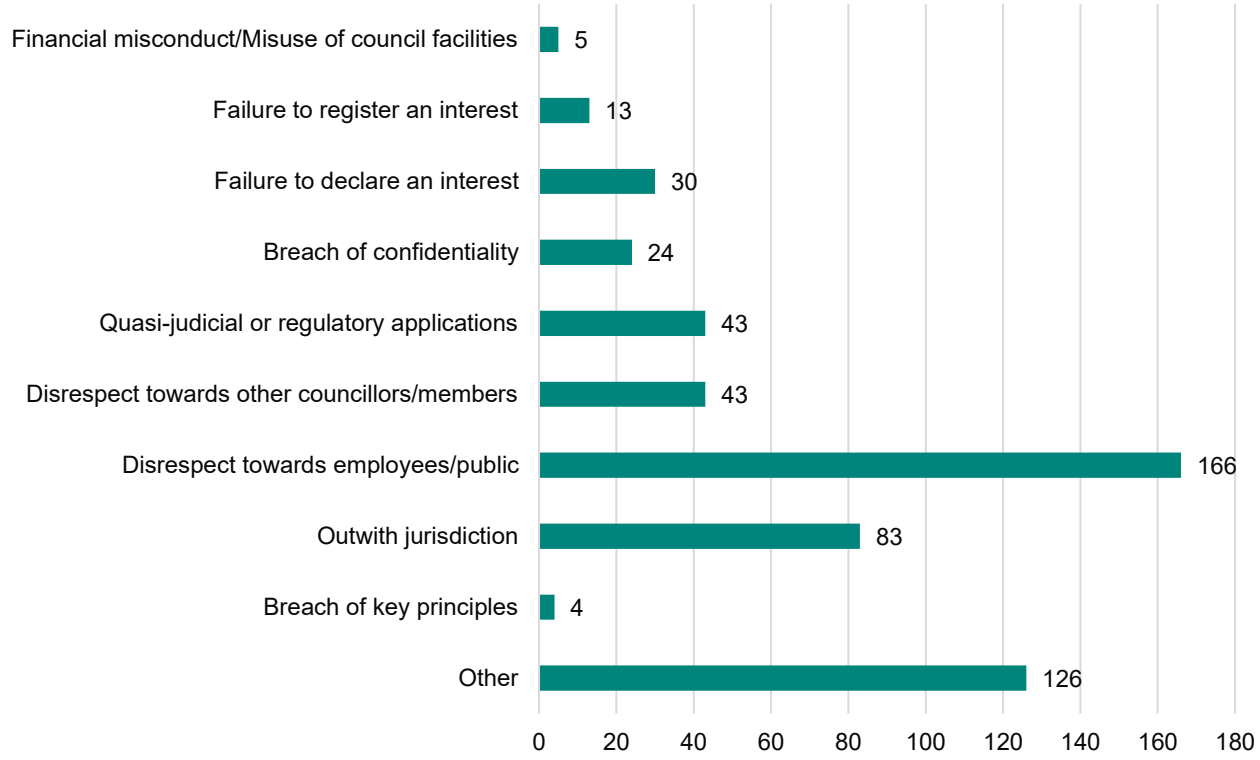
Exhibit 2 – Case volumes during 2025/26 and previous two years

	2025/26	2024/25	2023/24
Open at 1 April	61	111	68[1]
Received	212	143	185
About Councillors	*204*	*128*	*173[1]*
About Board Members	*8*	*15*	*12*
Active during year	**273**	**254**	**253**
Completed	214	193	142[1]
Open at 31 March	59	61	111

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 2025/26



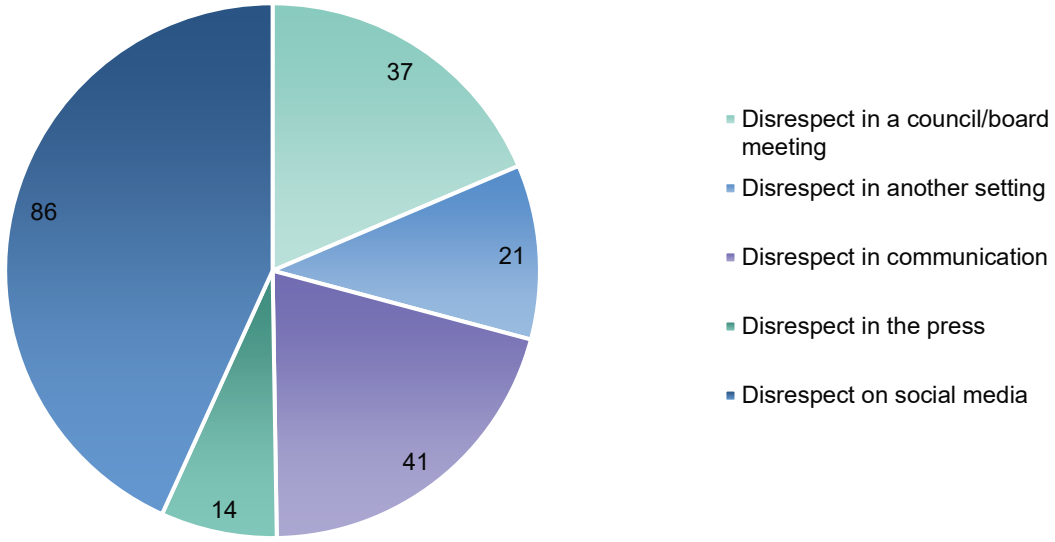
The total number of complaints shown in Exhibit 3a differ from the number of complaints received in Exhibit 1, as some complaints have more than one primary allegation.

Exhibit 3a includes an “Other” category that captures a broad range of concerns. These may include cases where the Respondent did not act as the Complainer expected, or where the Complainer perceived the behaviour of the Respondent was unfair, but the conduct does not fall neatly within any of the other categories of complaint type.

The type of complaint with the highest volume are those that fall into the two disrespect categories (‘Disrespect towards other councillors/members’ and ‘Disrespect towards employees/public’). We received 199 complaints about disrespect, consolidated into 122 cases. The figures in 3a vary from this as some complaints fall into both of the disrespect categories.

Exhibit 3b breaks down these complaints by their principal theme. Where a complaint covered multiple issues, it has been categorised according to the primary issue identified.

Exhibit 3b – Analysis of disrespect complaints received in 2025/26 by key themes



SUBMISSION OF COMPLAINTS

In 2025/26, complaints from members of the public accounted for 89% of all complaints received – an increase compared to previous years. Complaints from councillors and members comprised 9%, which is a decrease from 13% in 2024/25. We also received 7 complaints (1.6%) from Council Officers in 2025/26 down from the 11 received last year (4.8%).

Exhibit 4a - Source of complaints

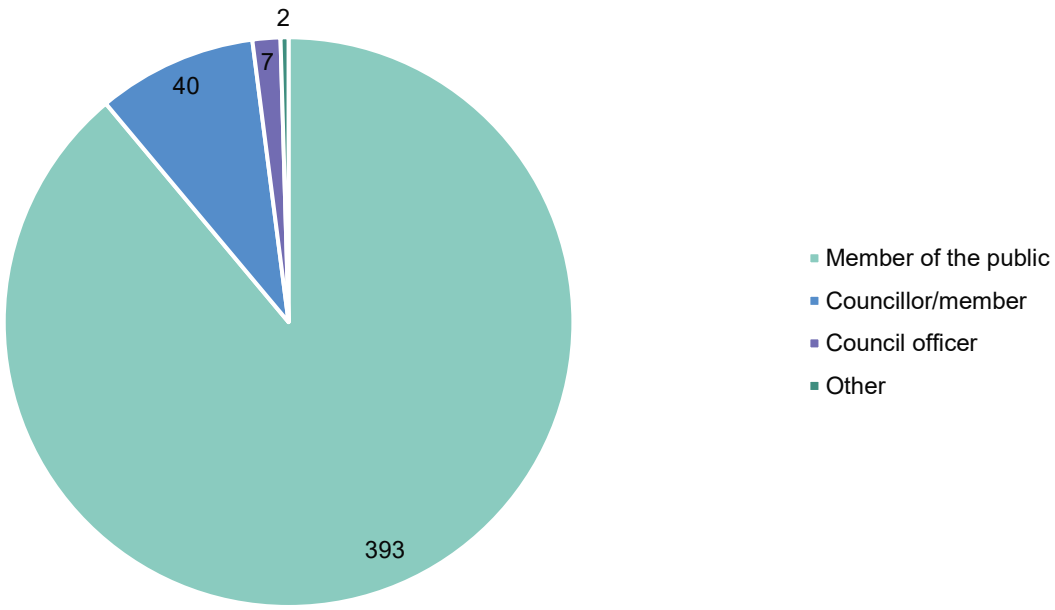
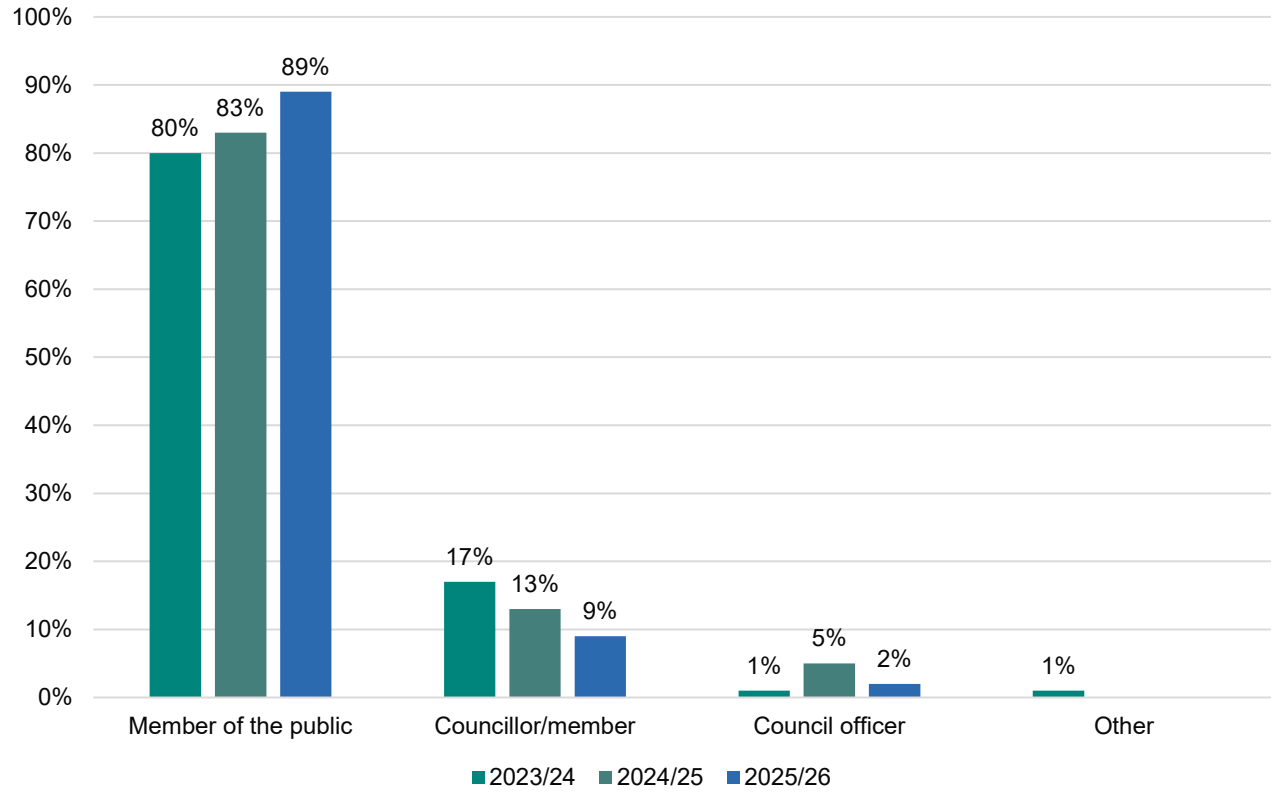


Exhibit 4b - Trends in sources of complaints during 2025/26 and previous two years (excluding the super complaint from the 2024/25 figures)



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.

Complaints that are 'Closed' during stage 2 (full investigation) are done so for a public interest reason, such as where the person being complained about dies or becomes incapacitated.

Exhibit 5 – Outcome from complaints completed in 2025/26 and previous two years

	2025/26		2024/25		2023/24	
Closed at stage 1 (initial assessment)	365	78%	2715	95%	133	63%
Closed	*359*	*98%*	*2712*	*100%*	*127*	*95%*
Withdrawn	*6*	*2%*	*3*	*0%*	*6*	*5%*
Closed at stage 2 (full investigation)	104	22%	142	5%	77	37%
Breach	*34*	*33%*	*19*	*13%*	*21*[1]	*27%*
No Breach	*66*	*63%*	*123*	*87%*	*55*[2]	*71%*
Closed	*2*	*2%*			*1*[2]	*1%*
Withdrawn	*2*	*2%*				
Total completed	**469**		**2857**		**210**	

1 Following a review, some figures reported in 2023/24 have been adjusted to reflect a change in Exhibits 1 and 2.
2 Figures amended from previous years reporting following addition of 'closed' as a category

Exhibit 6 – Outcome from cases completed in 2025/26 and previous two years

	2025/26		2024/25		2023/24	
Closed at Stage 1 (initial assessment)	144	67%	123	64%	89	63%
Closed	*139*	*97%*	*120*	*98%*	*84*	*94%*
Withdrawn	*5*	*3%*	*3*	*2%*	*5*	*6%*
Closed at stage 2 (full investigation)	70	33%	70	36%	53	37%
Breach	*22*	*31%*	*15*	*21%*	*15*[1]	*28%*
No Breach	*45*	*64%*	*55*	*79%*	*37*[2]	*70%*
Closed	*1*	*1%*			*1*[2]	*2%*
Withdrawn	*2*	*3%*				
Total completed	**214**		**193**		**142**	

1 Following a review, some figures reported in 2023/24 have been adjusted to reflect a change in Exhibits 1 and 2.
2 Figures amended from previous years reporting following addition of 'closed' as a category

CASE OUTCOMES (OTHER THAN A BREACH)

As shown in Exhibit 6, we completed 214 cases in 2025/26, with a breach of the relevant Code found in 22 cases. Exhibit 7 outlines the outcome of the remaining 192 cases. Of these, 67% were closed at the assessment stage, most due to '*could not amount to a breach even if proven'*, which means, the conduct complained of in such cases could not represent a breach of the Code's provisions. Of the 131 cases closed for this reason, 26 were complaints about the performance of councillors, which is outside the scope of the relevant Code.

Exhibit 7 – Case outcomes (other than a breach) during 2025/26

Categorisation of Complaint	No Breach	Closed at initial assessment	Totals
Protected by Article 10 of the European Convention on Human Rights (ECHR)	10		10
Introduction/Key Principles			
Outwith 12 months		4	4
Personal conduct/not acting as a Councillor	2	1	3
Could not amount to a breach even if proven	32	131	163
Not about a Councillor or Member		2	2
Withdrawn	2	5	7
Other	2	1	3
Total	**48**	**144**	**192**

REPORTS REFERRED TO SCS

In 2025/26, 67 cases were referred to the SCS. This differs from the number of 'Full investigations' completed in Exhibit 6 because the SCS do not adjudicate on cases that are closed during this period. The Commissioner found a breach in 22 cases, with the remaining 45 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 also 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. No Section 24 referrals were made during this year.

Exhibit 8a – Details of reports referred to SCS in 2025/26 and their outcome

Action taken by SCS	Totals
Breach reports to SCS	**22**
Breach reports where SCS directed further investigation	*1*
Breach reports where the SCS held a Hearing	11
Breach reports to SCS where no further action was taken	11
No breach reports to SCS	**45**
No breach reports where SCS directed further investigation	*1*
No breach reports where the SCS held a Hearing	2
No breach reports to SCS where no further action was taken	43

There was a high level of agreement (98%) between the 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 30% with the SCS not holding a hearing for 50% of breach reports referred. For the 50% of cases considered at a Hearing, the SCS may reach a different conclusion than the Commissioner. Hearing outcomes are entirely for the SCS Panel to decide based on their consideration of factors such as the evidence presented, witness credibility and any submissions made by the parties before the Panel. Overall, the level of agreement between the ESC and SCS was 77%.

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

	Totals	Percentage in agreement
No breach reports	**45**	**98%**
SCS don't hold a hearing	*43*	*96%*
SCS hearings held	2	
where the SCS found no breach	*1*	*2%*
where the SCS found a breach	*1*	
Breach reports	**22**	**30%**
SCS don't hold a hearing	11	
SCS hearings held	11[1]	
where the SCS found no breach	*3*	
where the SCS found a breach	*6*	*30%*

[1] Only 9 hearings have been held so far, the level of agreement has been calculated by dividing the number of hearings where the SCS found a breach (6) by the number of reports where the SCS don't hold a hearing (11) plus the number of hearings held so far (9).

HEARINGS

Exhibit 9 - Hearings held in 2025/26 and between April – July 2026, based on reports referred to the Standards Commission for Scotland in 2024/25 and 2025/26

Case number	Council/Public Body	Nature of Complaint	ESC Decision	Hearing Date	Hearing Decision	Sanction imposed
Reports referred in 2024/25 and hearing held in 2025/26						
LA/AC/004003	Aberdeen City Council	Disrespect towards other Councillors	Breach	05/08/2025	Suspension	4-month suspension
LA/AC/003994	Aberdeen City Council	Disrespect towards other Councillors	Breach	05/08/2025	Suspension	4-month suspension
LA/Fa/003910	Falkirk Council	Disrespect towards employees/public	No breach	05/06/2025	Suspension	3-month suspension
LA/H/003969	Highland Council	Disrespect towards employees/public	Breach	15/04/2025	Suspension	2-month suspension
NB/CC/003976	Crofting Commission	Disrespect towards employees/public	No breach	30/04/2025	Censure	
Reports referred and hearing held in 2025/26						
LA/AB/004147	Argyll and Bute Council	Disrespect towards employees/public	Breach	23/10/2025	Suspension	1-month suspension
LA/AB/004081	Argyll and Bute Council	Disrespect towards employees/public	Breach	07/10/2025	Not found in breach	
LA/AN/004168	Angus Council	Disrespect towards other Councillors	Breach	17/07/2025	Not found in breach	
LA/As/004024	Aberdeenshire Council	Disrespect towards employees/public	Breach	01/07/2025	Suspension	2-month suspension
LA/DG/004041	Dumfries and Galloway Council	Disrespect towards other Councillors	Breach	03/02/2026	Suspension	3-month suspension
LA/E/004130	City of Edinburgh Council	Declaration of Interest	Breach	11/03/2026	Censure	
LA/G/004203	City of Glasgow Council	Disrespect towards employees/public; Disrespect towards other Councillors	No breach	02/12/2025	Not found in breach	
LA/H/004028	Highland Council	Disrespect towards employees/public	Breach	04/11/2025	Suspension	2-month suspension

Case number	Council/Public Body	Nature of Complaint	ESC Decision	Hearing Date	Hearing Decision	Sanction imposed
LA/NA/004086	North Ayrshire Council	Disrespect towards employees/public	Breach (A10 Protected)	30/07/2025	Suspension	2-month suspension
NPA/LLT/004184	Loch Lomond and Trossachs National Park Authority	Disrespect towards employees/public	Breach	10/02/2026	Suspension	6-month suspension
Report referred in 2025/26 and hearing held in 2026/27						
LA/S/004312	Stirling Council	Disrespect towards employees/public	Breach	27/05/2026	Not found in breach	
NPA/LLT/004230	Loch Lomond and Trossachs National Park Authority	Disrespect towards employees/public	Breach	06/10/2026		
LA/G/004182	City of Glasgow Council	Disrespect towards employees/public	Breach	Date not yet confirmed		

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COMPLAINTS ABOUT MSPs

COMPLAINT VOLUMES IN 2025/26

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 2025/26.

Exhibit 10 – Complaint volumes during 2025/26 and previous two years

	2025/26	2024/25	2023/24
Open at 1 April			
Stage 1	*2*	*27*	*5*
Stage 2			
Received	259[1]	27	93
Active during year	**261**	**54**	**98**
Completed	253	52	71
Open at 31 March			
Stage 1	*8*	*2*	*27*
Stage 2			

[1] 100 complaints are connected to one case

Exhibit 11 – Case volumes during 2025/26 and previous two years

	2025/26	2024/25	2023/24
Open at 1 April			
Stage 1	*2*	*9*	*3*
Stage 2			
Received	67	23	43
Active during year	**69**	**32**	**46**
Completed	61	30	37
Open at 31 March			
Stage 1	*8*	*2*	*9*
Stage 2			

TYPES OF COMPLAINTS RECEIVED

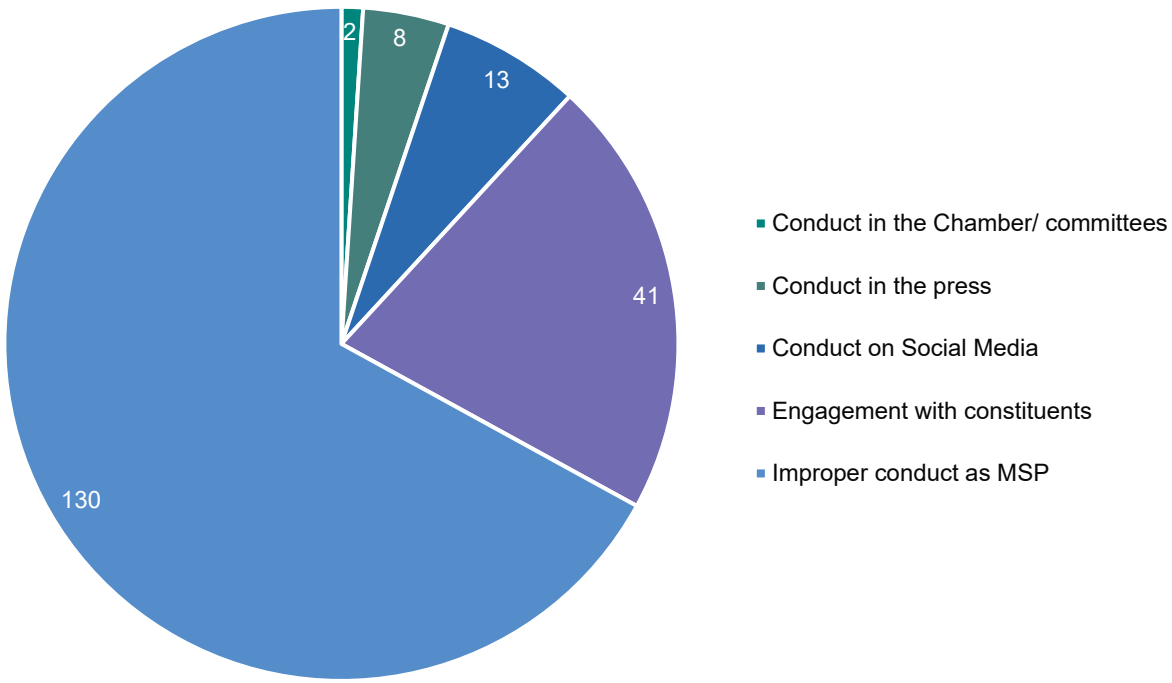
We handle a broad range of complaints about MSPs' conduct as shown in Exhibit 12a. The total number of complaints in Exhibit 12a differs from the number of complaints received in Exhibit 10, as some complaints include more than one primary allegation.

Exhibit 12a – Types of complaints

Categorisation of Complaint	2025/26	2024/25	2023/24
Breach of confidentiality	1	3	1
Register/declaration of interest	1		2
Treatment of other MSPs/staff	54	1	1
Other	194	19	81
Outwith jurisdiction	10	5	8
Total	**260**	**28**	**93**

As shown in Exhibit 12a, we received 194 complaints categorised as "other" which were consolidated into 54 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 allegation. 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 increased this year from six in 2024/25 to 13 in 2025/26.

Exhibit 12b - Breakdown of *'other'* cases received in 2025/26 into key themes



OUTCOMES FROM COMPLAINTS LODGED WITH US

Exhibit 13 - Outcome from complaints completed in 2025/26 and previous two years

	2025/26	2024/25	2023/24
Closed at stage 1	252	52	71
Closed	*252*	*52*	*70*
Withdrawn			*1*
Closed at stage 2	1		
Breach	*1*		
No Breach			
Withdrawn			
Total completed	**253**	**52**	**71**

Exhibit 14 - Outcome from cases completed in 2025/26 and previous two years

	2025/26	2024/25	2023/24
Closed at stage 1	60	30	37
Closed	*60*	*30*	*36*
Withdrawn			*1*
Closed at stage 2	1		
Breach	*1*		
No Breach			
Withdrawn			
Total completed	**61**	**30**	**37**

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 252 complaints in 2025/26 that were dismissed at Stage 1 due to being inadmissible. 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 the 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) for cases completed in 2025/26 and previous two years

Reasons for inadmissibility	2025/26	2024/25	2023/24
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.	251	49	69
Dismissed under the third statutory test – was the complaint of enough substance to justify further investigation – that is, was there sufficient evidence?	1	3	1
Withdrawn			1
Total	**252**	**52**	**71**
Complainers whose complaints were dismissed were informed they could be referred to:			
· *Presiding Officer*	*25*	*10*	
· *First Minister*	*5*	*6*	*2*
· *Scottish Parliamentary Corporate Body*	*4*	*1*	
· *Standards Procedures and Public Appointments Committee*	*2*		
Totals	**36**	**17**	**2**

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 (SPPA) Committee of the Scottish Parliament. One report was sent to the SPPA Committee in 2025/26.

Exhibit 16 – Reports referred to the SPPA Committee in 2025/26

Case Ref.	Nature of Complaint	Commissioner's Conclusion	Committee date	Committee decision	Sanction imposed by the Scottish Parliament
MSP/SP/4321	Other Complaints	Breach	4, 11 and 18 December 2025	Breach	2-day suspension

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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 (2024/25: two, 2023/24: one). One lobbying complaint received in 2024/25, was still open at the beginning of 2025/26. The total number of active complaints in the year was three.

In 2025/26 one complaint was completed. It was accepted for further investigation and was referred to the SPPA Committee as a breach report. The SPPA Committee has not yet published their decision in relation to this report.

The other two complaints were still open at the year end.

No complaints about lobbying were withdrawn in 2025/26 (2024/25: nil; 2023/24: nil).

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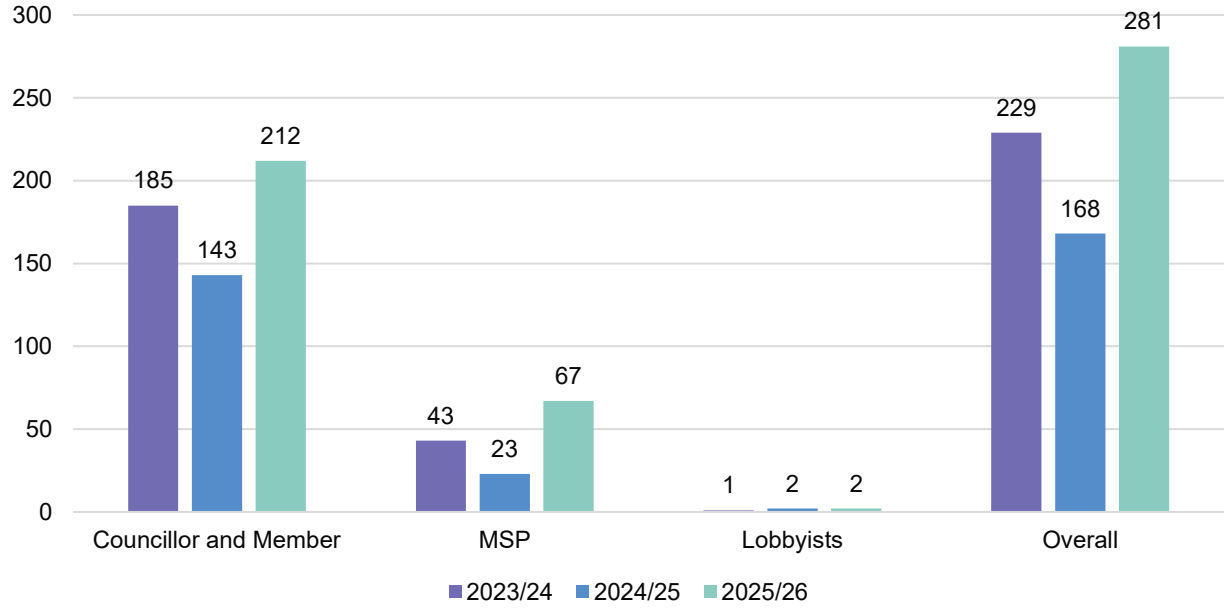
OUR PERFORMANCE

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

This has been a very challenging year for the office, due to the increasing case volume received during 2025/26. We have seen a 47% increase in councillor and member cases compared with 2024/25, a 191% increase in complaints relating to MSPs, and a 67% increase in overall case volume.

Alongside these significant increases in demand, we have also faced challenges in maintaining capacity throughout the year, including periods of staff turnover and recruitment activity. Despite these pressures, we have continued to focus on improving the efficiency and the effectiveness of our processes and ways of working. As a result, we closed 276 cases during the year, a 29% increase on the 214 cases closed in 2024/25. This reflects the commitment and resilience of the team in responding to rising demand while continuing to deliver our functions effectively.

Exhibit 17- Cases received by category 2023/24 to 2025/26



STAGE 1 (COUNCILLOR AND MEMBER CASES)

Stage 1 performance measures the time taken to assess the case from the date it is received by our Office to the date where a decision is made on whether the case should be closed or accepted for investigation.

Performance at Stage 1 remained consistently below our KPI target of 63 days throughout the year, with an average completion of 45 days compared to 140 days in 2023/24 and 133 days in 2024/25. The significant improvement reflects our continued focus on early triage, timely assessment and more efficient case management. The positive impact of these changs became evident towards the end of 2024/25 and has been sustained throughout 2025/26.

Exhibit 18 - Average number of days taken to complete Stage 1 assessments by quarter, 2025/26

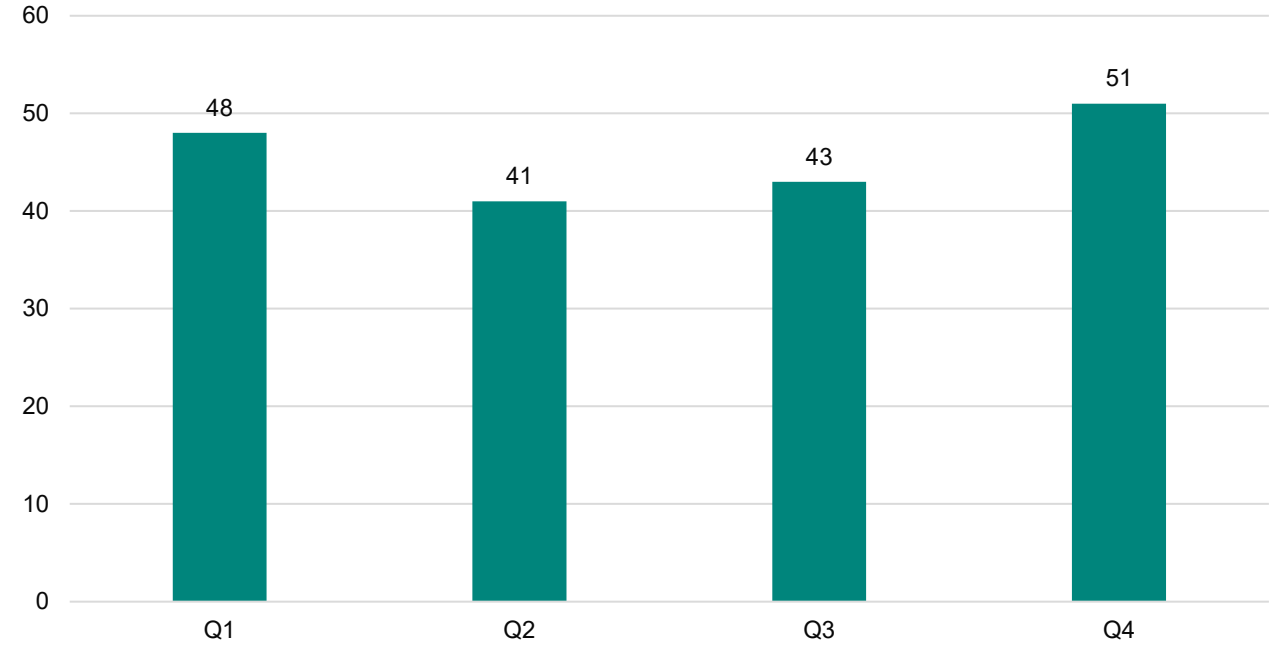
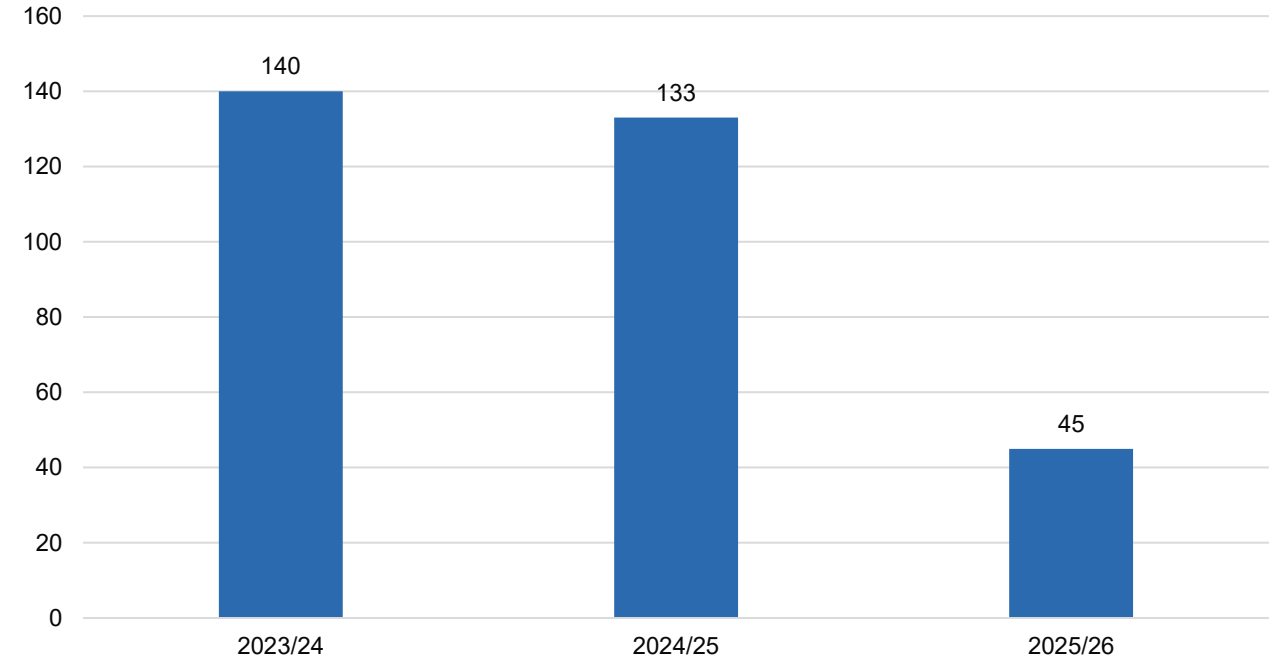


Exhibit 19- Average number of days taken to complete Stage 1 assessments, 2023/24 to 2025/26



STAGE 2 (COUNCILLOR AND MEMBER CASES)

Stage 2 performance measures the time taken from the date the case is accepted for investigation to the date the investigation is completed and the case report referred to the SCS.

While Stage 2 investigations can involve complex and resource-intensive work, we remain committed to completing investigations as efficiently, effectively and timeously as possible. During the year, we continued to refine our processes, with a particular focus on ensuring investigations are proportionate to the issues being considered. This work has contributed to a continued improvement in Stage 2 performance. The average time to complete a Stage 2 investigation has reduced from 211 days in 2023/24 to 167 days in 2025/26, a reduction of 21% over the period.

To support further improvement, we introduced a new case complexity framework, using Red, Amber and Green (RAG) ratings to categorise cases according to their complexity. Green cases are generally more straightforward investigations, Amber cases involve a greater degree of complexity, and Red cases represent the most complex investigations, often involving multiple complaint issues and significant volumes of evidence.

The introduction of RAG ratings has enabled us to establish more meaningful performance measures that reflect the different demands of different case types. It also provides greater insight into where investigation time is being spent, helping us identify opportunities to improve efficiency and target process improvements where they will have the greatest impact. In the first year of operating this framework, we have been encouraged by the results, particularly given the significant increase in case volumes received during the year. The framework is helping us better understand case complexity, allocate resources more effectively and progress less complex cases more quickly, while ensuring appropriate time is devoted to the most challenging investigations.

Our initial analysis shows that Amber-rated cases were completed in an average of 197 days, compared with a target of 183 days, while Green-rated cases were completed in an average of 106 days against a target of 91 days. The most complex (and smallest in number), Red rated cases took an average of 347 days to complete, against a target of 270 days

As we continue to build our understanding of case complexity and performance, this framework will help us refine our targets, drive continuous improvement, and ensure resources are focused where they can deliver the greatest benefit.

Exhibit 20 - Average number of days taken to complete Stage 2 investigations by quarter, 2025/26

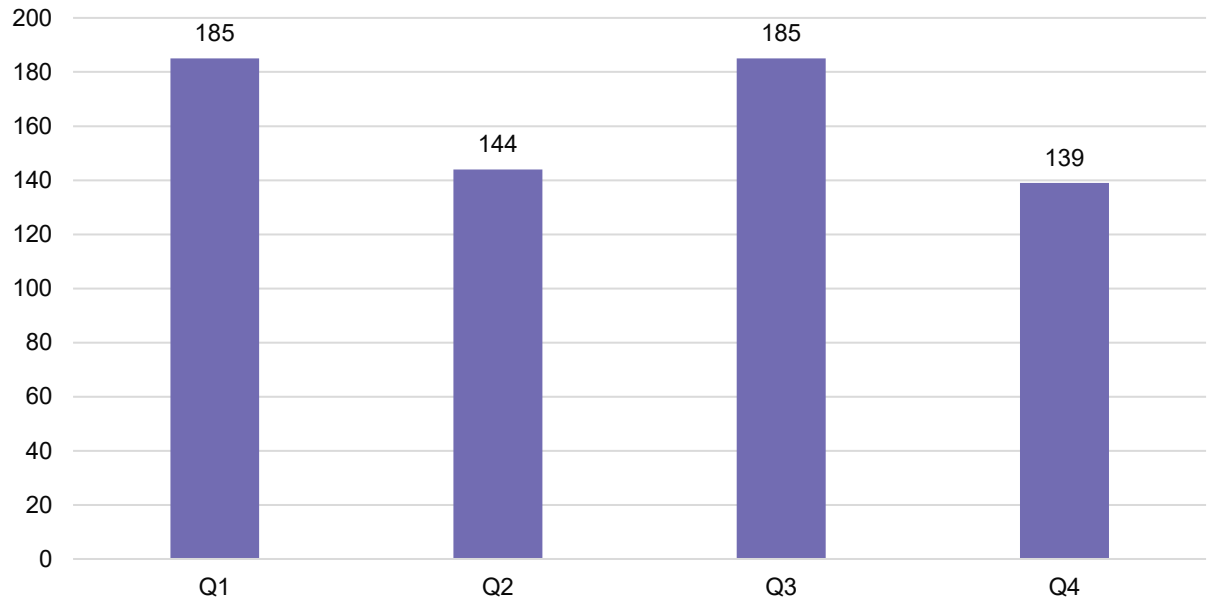


Exhibit 21 - Average number of days taken to complete Stage 2 investigations, 2023/24 to 2025/26

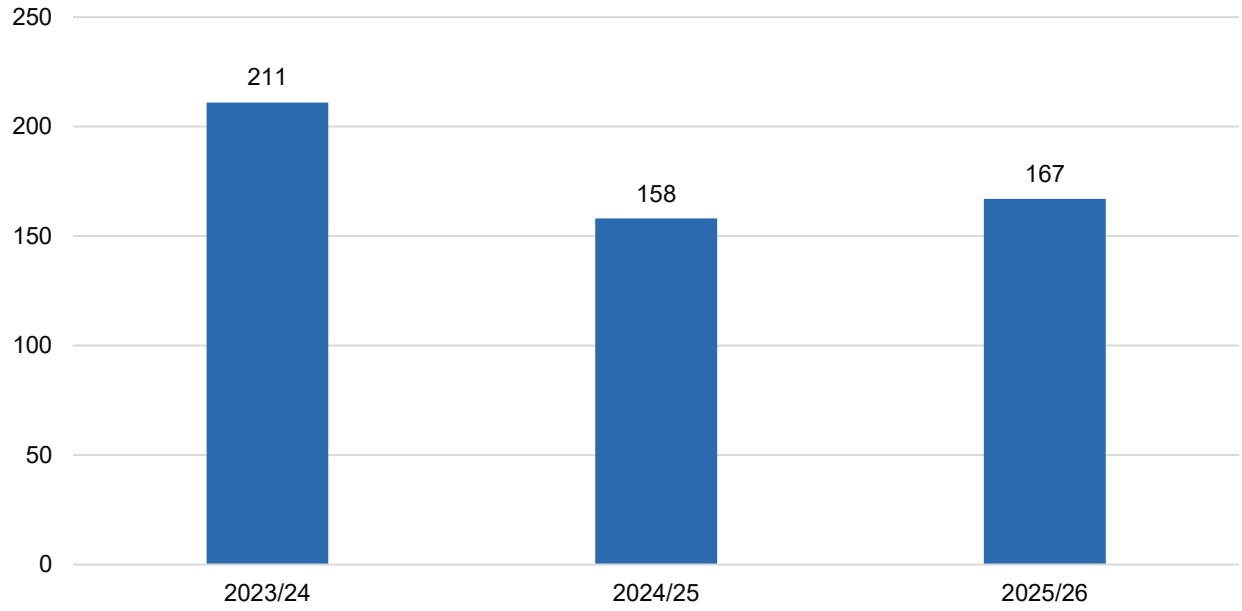
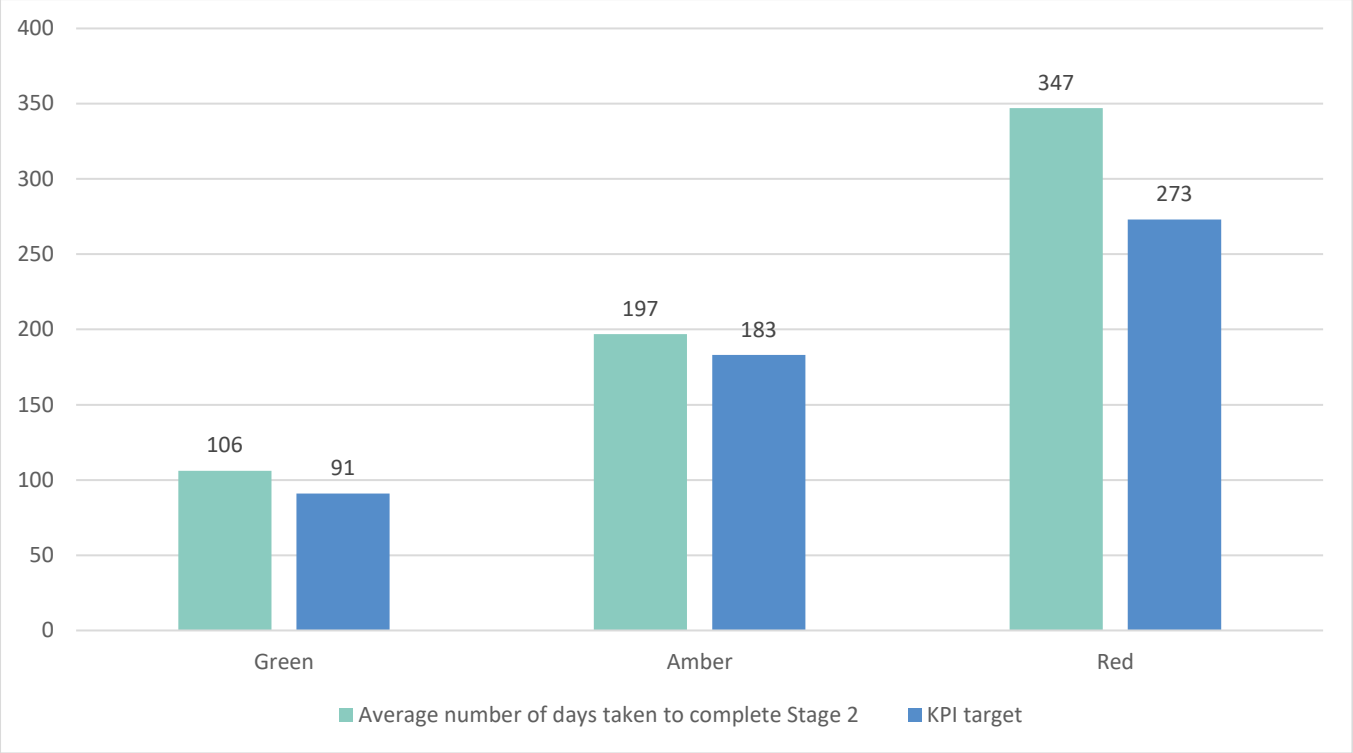


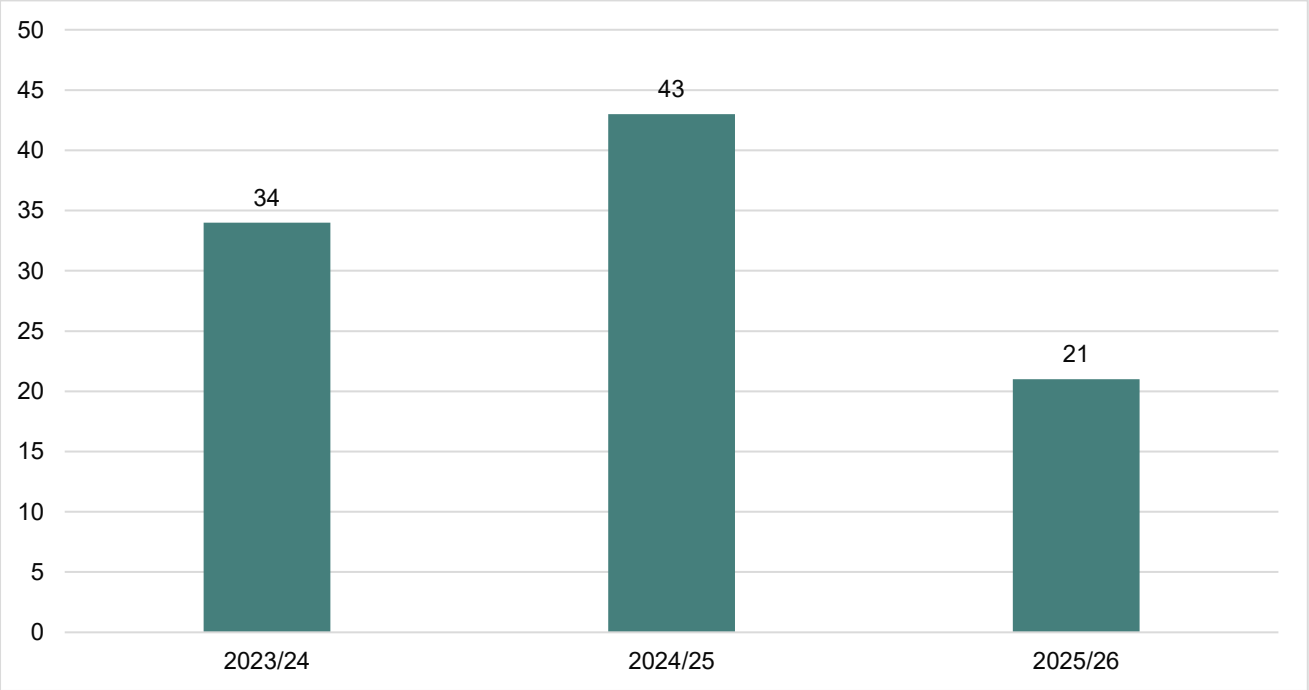
Exhibit 22- Average number of days taken to complete Stage 2 investigations by case complexity (RAG rating), compared with KPI targets.



STAGE 1 (MSP CASES)

Performance at Stage 1 has remained consistently below our KPI target of 63 days and has seen a marked decrease from the average of 43 days last year to 21 days this year- a more than 50% decrease.

Exhibit 23- Average number of days taken to complete Stage 1 assessments, 2023/24 - 2025/26



STAGE 2 (MSP CASES)

Only one MSP complaint has been completed at Stage 2 in the last three years. It was marked Green on our RAG rating and took just under 5 months to complete.

QUALITY ASSURANCE AND CONTINUOUS IMPROVEMENT

Our quality framework is now embedded across all aspects of the team's work and is supported through a range of assurance activities, including management sign off, peer review, mentoring and training.

This year, we piloted an external quality assurance review by sharing two redacted reports with the Public Services Ombudsman for Wales. The reviews, undertaken by the team specialising in local authority codes of conducts, found the reports to be well structured, transparent and underpinned by strong analysis particularly in relation to Article 10 considerations. The reviewer highlighted that the conclusions were well linked to the relevant guidance. The review also identified opportunities to further enhance consistency and presentation. We will incorporate this feedback into our quality improvement programme and extend quality reviews in the coming year to support continued learning and improvement.

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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. The Commissioner committed to reviewing the 2008 strategy within the Strategic plan for 2024-28. As part of this work during the year, contractors, Leading Kind, published a "State of the Nation" report in September 2025 outlining key progress and changes since the 2008 strategy and have since been conducting research, consulting informally with interest groups and working on initial formulation of a draft strategy.

The following tables and graphs show the extent to which Scotland's board members at the end of 2025 reflect the population of the country as a whole and how it has changed over time.

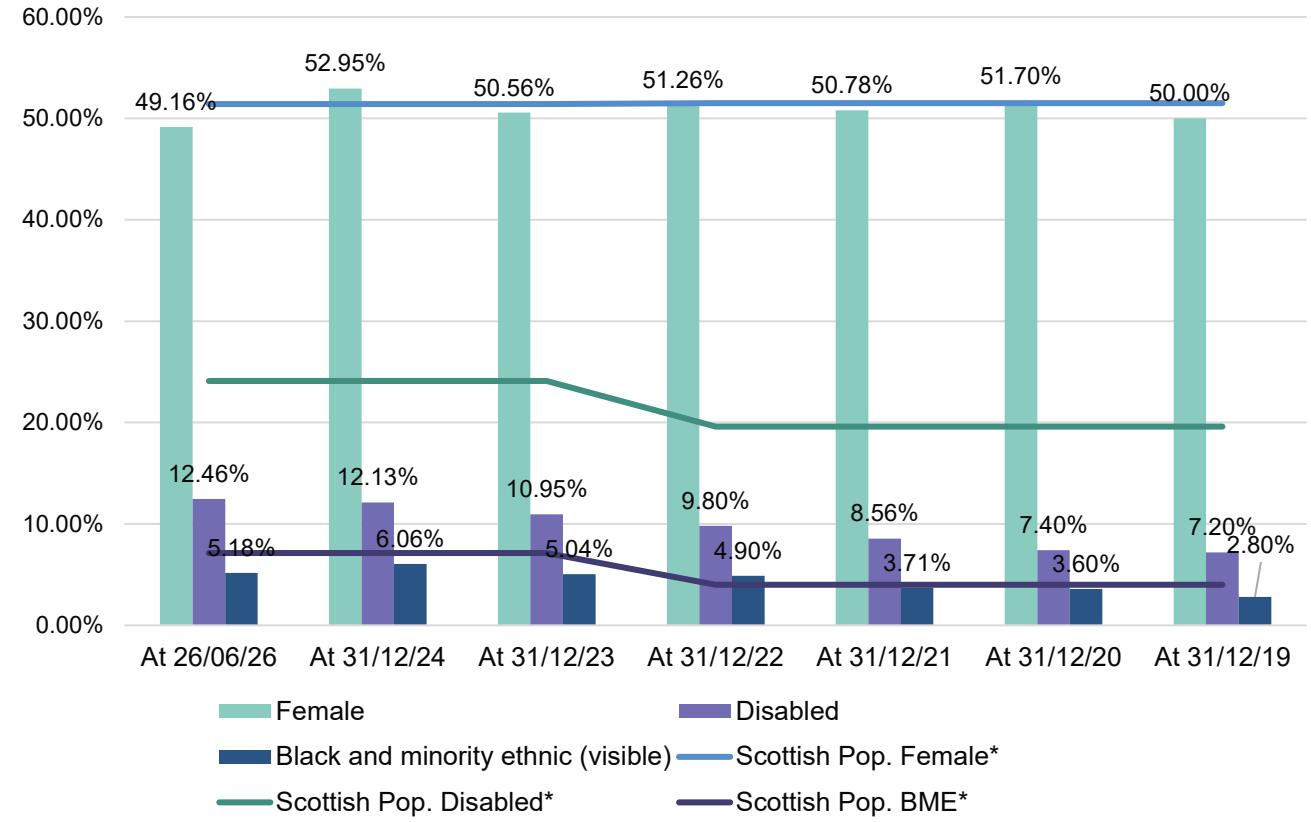
CURRENT DEMOGRAPHIC PROFILE OF SCOTLAND'S BOARDS

Figure 4

Target Group	Change in board membership profile	Profile of board members[1] at 26 June 2026[3]	Profile of board members[1] at 31 December 2024	Scottish Population (2022 Census)
Female	3.79%	49.16%	52.95%	51.41%
Disabled	0.33%	12.46%	12.13%	24.10%
Black and minority ethnic[2]	0.88%	5.18%	6.06%	7.13%
Aged 49 and under	0.87%	24.23%	23.36%	49.00%
Lesbian, gay and bisexual	0.27%	5.88%	5.61%	4.04%

1 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
2 Black and minority ethnic figures reflect people from a non-white minority ethnic background.
3 Due to work by SG officials to ensure that board demographic data is accurate, they were unable to provide accurate data for 31 December 2025 and instead have provided accurate data at 26 June 2026. This is now resolved and for future years the "as at" data will be provided for 31 December.

Figure 5



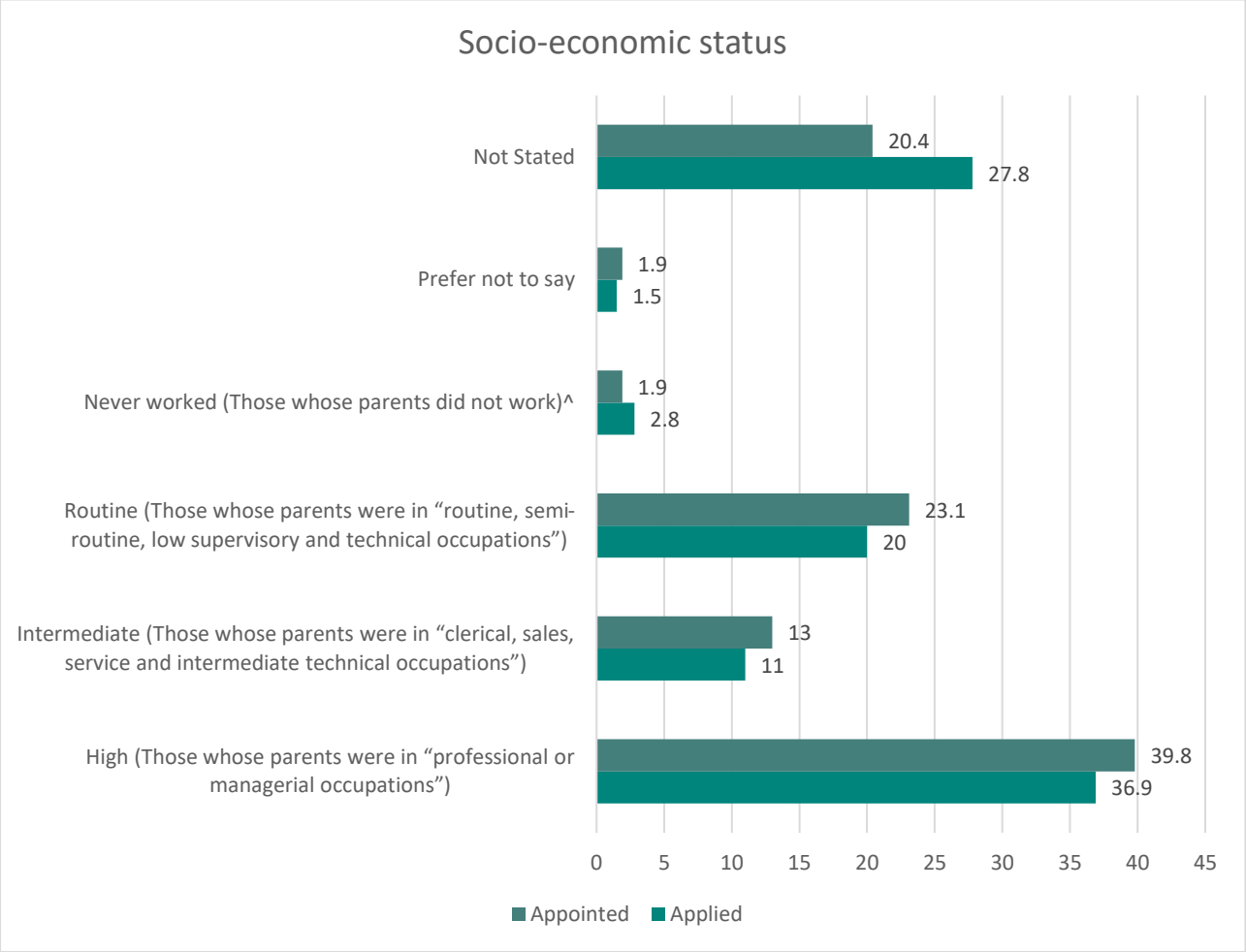
* Scottish Population based on 2022 Census data

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.

The information below relates to applications and appointments during 2025 based on the socio-economic information gathered. Scottish Government officials are in the process of carrying out an exercise to ensure that current board demographic data is correct, including gathering up to date information on current board members socio-economic status, where they are happy to provide this information. The information should be available for next year's annual report.

Figure 6



The question asked of applicants is "What was the occupation of your main household earner when you were about aged 14?"

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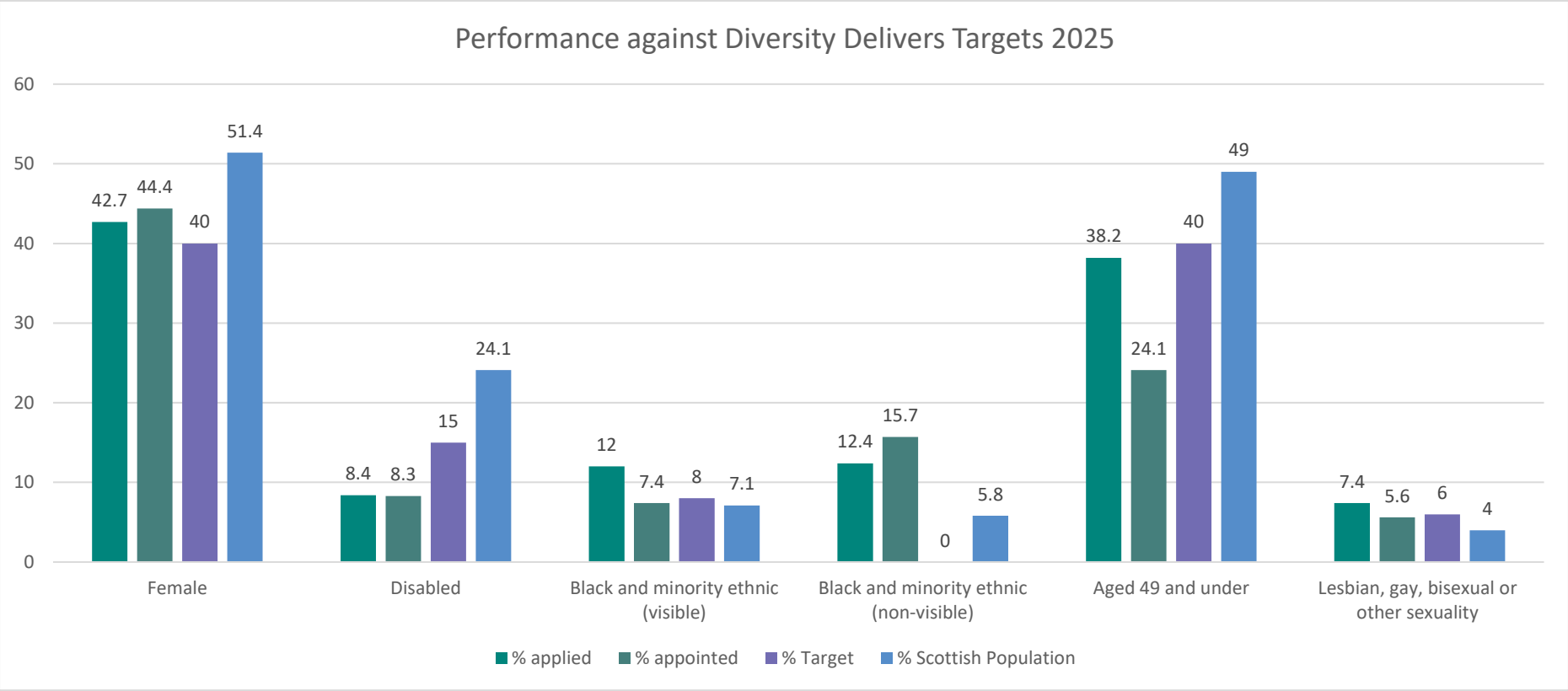
PERFORMANCE AGAINST DIVERSITY DELIVERS TARGETS 2025

The following chart shows the percentage of applications and appointments in 2025 by each target group as set out in Diversity Delivers. This information is provided by the Scottish Government and relates to a calendar year.

Figure 7

* Scottish Population taken from 2022 Census data



Applications and appointments by target group

Figure 8

Target Group	Target	2025		2024		2023		Scottish Population*
	● %	● %	● %	● %	● %	● %	● %	%
Female	40	42.7	44.4	43.5	44.4	43	52	51.4
Disabled	15	8.4	8.3	9.6	7.4	7.9	10.7	24.1
Black and minority ethnic (visible)**	8	12	7.4	11.1	7.4	9.3	4	7.13
Black and minority ethnic (non-visible)	N/A	12.4	15.7	11.4	4.6	9.1	8	5.78
Aged 49 and under	40	38.2	24.1	40	35.2	37.6	20.7	49***
Lesbian, gay, bisexual or other sexuality	6	7.4	5.6	10	6.5	10	9.3	4.04
Has a Trans status or history	N/A	^	^	^	^	^	^	0.44

Key: Applications ● Appointed ●

^ Values for fewer than five have been supressed to decrease the risk of disclosure of information about individuals.
* Unless otherwise stated, all population figures are extracted from 2022 census dat1a
** 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

It is noted that the conversion rate for those under 50 and those from a visible Minority Ethnic background appears to be substantial this year and would anticipate that Scottish Government officials will investigate whether there are any barriers in the process which may impact people who share these protected characteristics.

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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 785 posts on the boards of 105 public bodies at June 2026 (793 posts across 101 bodies in 2025 report). 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 PUBLIC APPOINTMENTS DID WE OVERSEE?

Appointments are made through a process called an appointment round. During the financial year 2025/26, we were active in overseeing 96 appointment rounds.

Multiple appointments can be made through a single appointment round (for example, a chair and number of members all sought at once) and the Scottish Ministers can run more than one round in a single year per public body (for example a Minister might seek a new chair first and run a separate appointment round seeking members later in the same year). Based on the deciding factors outlined in the Statutory Guidance para 8.3, we allocate a Public Appointments Adviser (PAA) to oversee all or part of the round. We report on the allocations of PAA's rather than the number of appointment rounds as this better reflects our actual workload.

NUMBER OF ALLOCATIONS MADE

Figure 9

Allocations made	2025/26	2024/25	2023/24
Brought forward from previous year	32	25	24
Started in year	64	65	62
Active during year	**96**	**90**	**86**
Completed	71	58[2]	61[1]
Open at end of year	25	32[2]	25[1]

1 Admin error uncovered since last year's report - figures were shown last year as 62 and 24.
2 One appointment round was completed during the year but was not marked on our records as complete until after the year end – figures were shown last year as 57 and 33.

NUMBER OF REAPPOINTMENTS AND EXTENSIONS
DURING THE YEAR TO 31 DECEMBER

Figure 10

Number of	2025	2024	2023
Reappointments	84	60	97
Extensions	13	10	12

Most Public Appointments have a term length of 3 to 4 years. This will depend on the founding legislation for the body concerned and the Succession planning requirements for the board at the time of appointment. The Code allows Ministers to reappoint or extend a member's appointment provided that the member's total period of appointment does not exceed eight years

SATISFACTION WITH PAA CONTRIBUTION

Figure 11

Average satisfaction level	2025/26	2024/25	2023/24
PAA's contribution	4.72	4.79	4.55
PAA's adherence to values*	4.85	4.82	N/A

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 in 2024/25 and 100% in 2025/26.

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

APPLICANT VIEWS

Applicant surveys have been conducted annually by the Ethical Standards Commissioner since 2016 although were paused over 2020-22 during the pandemic. Traditionally, the annual applicant survey report analysed appointment rounds concluded during the financial year. However, the Commissioner agreed in 2024 that to better align with Scottish Government data, which covers a calendar year, the office will now produce reports covering the calendar year which will also align with appointment rounds covered by our annual reports.

During the period 2025/26, two annual applicant survey reports covering the years 2023 and 2024 were published.

Some findings across both surveys are noted below. The full results and our recommendations to the Scottish Government based on these results are available on our website.

Figure 12

Applicant Views	2024	2023
Response rate	28%	29%
Providing demographic data	88%	85%
Awareness of ESC regulation	69%	71%
Felt that regulation of the process makes it fully or partially fairer and more transparent	80%	80%

The analysis of the annual survey report for 2025 is currently underway and publication is aimed to coincide with the Public Appointments Annual Report in late 2026.

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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 13

Issues raised	2025/26	2024/25	2023/24 (2013 and 2022 Code)
Enquiry - Asked for advice on the Code of Practice	208	132	137
Enquiry - Asked for advice on good practice	12	2	20
Enquiry – Asked for exceptions to the Code, or term extensions or to discuss options not covered by the Code[1]	44	43	56
Enquiries and Reports – General enquiry on work of the office or Miscellaneous or "Other" enquiries or reports	79	113	139
Public Appointments Adviser (PAA) End of Involvement report	53	45	62
Panel chair end of round report	57	43	53
Report a complaint about an appointment round[2]	3	0	3
Report a concern or non-compliance about an appointment round or a failure in administration	63	70	72
Report about good practice	18	11	35
Report an update on round activity or other report	70	61	96
Totals	**607**	**520**	**673**

1 Some Code variation requests include a request to make an appointment to a board of an applicant from a previous round who met the criteria, but who was not the closest match. Such requests are made when another board member steps down unexpectedly with 12 months of the appointment round being made. These appointments are not included in the statistics for applications / appointments above (figures 7 and 8) but their diversity data would be included in the current overall cohort of board membership (figures 4 and 5)

2 2 Three complaint enquiries were made. None of these had been made to the Scottish Government, so were referred there to be considered initially and an explanation given to the individual that they could refer back to us at stage 3 of the overall complaint-handling process if they were still concerned.

CHANGES TO THE CODE OF PRACTICE FOR MINISTERIAL APPOINTMENTS TO PUBLIC BODIES IN SCOTLAND

There were no changes made to the Code of Practice in the year 2025/26.

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 2025/26.

COMPLAINTS

Three complaints were received by us in 2025/26. Each complainer was referred to the Scottish Government, as they had not raised their concerns with them first which is the normal protocol and procedure.

MATERIAL NON-COMPLIANCE

No directions were made, nor were any reports made to the Parliament in relation to material non-compliance in 2025/26.

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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 2025, the SPCB formally awarded a budget of £1,913,000 to the Commissioner for the financial year 2025/26 (2024/25: £1,792,000 less £80,000 surrendered).

Following detailed assessment of our anticipated expenditure, the Commissioner surrendered no funds during the year: (2024/25: £80,000).

Total funding available for the year was £1,913,000 (2024/25: £1,712,000). Of the funds awarded £1,857,000 was drawn down (2024/24: £1,709,000).

The Commissioner earned no income in 2025/26 (2024/25: £Nil).

There was a £22,000 increase in cash during the year (2024/25: Increase of £25,000). Cash held at the 31 March was £193,000 (2024/25: £171,000) reduced by current liabilities to £86,000 (2024/25: £67,000).

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 £1,840,000 (2024/25: £1,701,000).

Expenditure against budget

Figure 14

Expenditure	**Actual**	**Budget**	**Variance**	
	£'000	£'000	£'000	%
Staff costs	1,435	1,479	(44)	(3.0)
Staff related costs	14	26	(12)	(46.2)
Property	111	110	1	0.9
Professional fees*	195	214	(19)	(8.9)
Running costs	78	78	-	-
Depreciation	7	-	7	-
Revenue expenditure	**1840**	**1907**	**(67)**	**(3.5)**
Less depreciation	(7)	-	(7)	-
Capital expenditure	6	6	-	-
Cash expenditure	**1839**	**1913**	**(74)**	**(3.9)**
* 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 £74,000 (2024/25: £97,000 underspend). An analysis of spend in key areas is given below.

Staff costs were under budget by £44,000.

- Three vacancies arising between November 2025 and February 2026 led to an underspend of £54,000 in budgeted staff costs. All three posts were filled in April and May 2026.
- This underspend was offset by an increase of £10,000 in the accrual covering untaken staff leave. This was the result of a change to the calculation method as opposed to an increase in untaken leave.

Staff related costs were under budget by £12,000.

- There was less staff travel than anticipated saving £2,000. Training costs were £12,000 under budget. This resulted from effective sourcing of training as opposed to a reduction in available training. Savings were partly offset by unbudgeted recruitment spend of £2,000, linked to filling three vacancies.

Professional fees were under budget by £19,000.

- Internal and external auditors' fees were a combined £2,000 over budget.
- The "Other Fees" budget was over-spent by £5,000 as funding was required for unanticipated BSL interpretation and translation in relation to a complaint about conduct.
- We did not require any substantive legal advice in 2025/26 resulting in a £15,000 underspend in that budget, offsetting the above items.
- PAA costs were £7,000 over budget due to an increased number of appointment rounds completing in the year.
- Work on developing a revised equal opportunities strategy was £18,000 under budget. £4,500 of costs were absorbed in the 2024/25 budget, with a further £13,500 to be paid in 2026/27.

Depreciation fell to £7,000 this year (2024/25: £11,000),

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 2025/26 was 99.5% (2024/25: 99.1%).

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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. Considerable progress on updating the strategy was made during the year with the publication of a "State of the Nation" report. We will be publishing the revised strategy for consultation in 2026/27. 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

15 October 2026

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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 2025/26, 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.

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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.

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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 2026/27 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.

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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 formally on eight 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 prior to submission to the SPCB.

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. Risks to achievement are also identified in this way. As a result, staff objectives are aligned to business plans and to our risk assessments.

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 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, updated during the year to reflect changes to underlying legislation. The Commissioner recognises that the structure of the organisation, with power concentrated in a single individual, may make 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). No whistle-blowing reports were made internally or to the Chair of the AAB during 2025/26 (2024/25: Nil).

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.

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 2025/26 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 corporate governance and records management arrangements and our learning and developments processes. The systems of control in respect of all three were considered strong. The internal auditor's annual report for 2025/26 stated:

> "In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money."

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, at the beginning of this financial 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 2025/26 and 2024/25 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 (2024/25: Nil).

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 2025/26. 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

15 October 2026

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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.

The Commissioner and ESC employees are members of the Civil Service Pension Scheme (CSPS). The Cabinet Office transferred the administration of the Civil Service Pension Scheme from MyCSP to Capita on 1 December 2025. The 2025/26 pension estimates included in the Remuneration and Staff Report (Figure 15 and Figure 16) therefore reflect the calculations undertaken by Capita under the new contract.

The calculations covered the start of the year and the end of the year and have resulted in the 2024/25 closing estimates for the highlighted individuals (Figure 15, Note 3 and Figure 16, Note 2) being revised to reflect the updated amounts calculated by Capita. In these cases, the Remuneration and Staff Report shows the restated 2024/25 amounts alongside the original amounts provided by MyCSP. There have been well-publicised issues with the transfer. ESC is unable to verify the pension benefits figures provided below.

Single total figure of remuneration (Audited)

Figure 15

Remuneration	**2025/26** £'000	**2024/25** Restated £'000	**2024/25** Prior Year £'000
Commissioner Ian Bruce			
Salary[1]	115-119	105-109	105-109
Pension benefits[2]	79	103[3]	73
Total	**195-199**	**210-214[3]**	**180-184**
Head of Corporate Services Karen Elder			
Salary[1]	65-69		65-69
Pension benefits[2]	27		36
Total	**90-94**		**100-104**

Remuneration	2025/26 £'000	2024/25 Restated £'000	2024/25 Prior Year £'000
Senior Investigating Officer Angela Glen			
Salary[1]	65-69		65-69
Pension benefits[2]	27		28
Total	**90-94**		**90-94**
Public Appointments Manager Melanie Stronach			
Salary[1]	65-69		65-69
Pension benefits[2]	29	48[3]	41
Total	**95-99**	**110-114[3]**	**105-109**
Hearings and Investigations Officer[3] Sarah Pollock			
Salary[1]	65-69		55-59
Pension benefits[2]	24		24
Total	**85-89**		**80-84**

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 (3.3%) 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 2024/25 pension benefits for the Commissioner and the Public Appointments Manager have been adjusted from those published in the 2024/25 Annual Report and Accounts following updated estimates provided by Capita. The scheme administrator has provided information stating that these benefits were previously understated.

   The Ethical Standards Commissioner is not able to independently verify any figures provided by the Civil Service Pension Scheme Administrator.

Pension benefits (Audited)

Figure 16

Pensions benefits	Accrued pension at pension age as at 31/03/2026 £'000	Real increase in pension at pension age £'000	CETV at 31 March 2026 £'000	CETV at 31 March 2025 Restated £'000	CETV at 31 March 2025 Prior Year £'000	Real increase in CETV funded by the employer £'000
Commissioner Ian Bruce	40 - 45	2.5 - 5	871	765[2]	731	73
Head of Corporate Services Karen Elder	25 - 30	0 - 2.5	536	494[2]	495	21
Senior Investigating Officer Angela Glen	5 - 10	0 - 2.5	101	81[2]	82	12
Public Appointments Manager Melanie Stronach	20 - 25	0 - 2.5	313	276[2]	165	19
Hearing and Investigation Officer Sarah Pollock	0 - 5	0 - 2.5	58		36	16

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. CETV values at 31 March 2025 have been adjusted from those published in the 2024/25 Annual Report and Accounts following updated estimates provided by Capita. ESC is unable to independently verify any figures provided by the Civil Service Pension Scheme Administrator.

3. 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.

4. 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 17

As at 31 March	2025/26	2024/25
Remuneration banding for highest paid individual	£115,000 - £120,000	£105,000 - £110,000
Percentage change from previous financial year for highest paid individual	+9.4%	+13.38%
Average percentage change from previous financial year for employees	+8.9%	+9.9%
Lower quartile remuneration	£43,264	£37,816
Lower quartile ratio	2.7	2.8
Median remuneration	£54,166	£48,027
Median ratio	2.2	2.2
Upper quartile remuneration	£59,329	£52,183
Upper quartile ratio	2.0	2.1
Remuneration range	£30,000 - £115,000 to £120,000	£30,000 - £105,000 to £110,000

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 9.4%. 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 8.9%.
    - a cost of living increase of 3.8% was awarded from 1 April 2025 for all grades.
    - the remainder of the increase reflects staff members moving up through their payscales.

During the 2025/26 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.

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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 18

	2025/26 FTE	2024/25 FTE
Commissioner	1.0	1.0
Senior Management Team	4.0	4.0
Employees	10.9	13.8
	15.9	**18.8**

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

Figure 19

	2025/26		2024/25	
	Female	Male	Female	Male
Commissioner	-	1	-	1
Senior Management Team	4	-	4	-
Employees	9	3	12	3
Totals	**13**	**4**	**16**	**4**

As at the end of the reporting period, all staff members were employed on a permanent contract (2024/25: all permanent contracts). At 31 March 2026, the organisation held three vacancies. Three new staff members were recruited before the end of March and began their roles in April/May 2026.

Staff costs (Audited)

Figure 20

	2025/26			2024/25		
	Total £'000	Commissioner £'000	Employees £'000	Total £'000	Commissioner £'000	Employees £'000
Salaries	1,009	119	890	968	109	859
Social security costs	136	17	119	107	13	94
Pension costs	290	34	256	278	31	247
Sub totals	1,435	170	1,265	1,353	153	1,200
Temporary staff	-	-	-	-	-	-
Severance costs	-	-	-	-	-	-
Totals	**1,435**	**170**	**1,265**	**1,353**	**153**	**1,200**

Salaries include a provision covering the value of outstanding leave (the leave accrual). Staff costs increased by 6.0%. This reflects the 3.8% cost of living increase as well as incremental increases as staff move up through their payscales. These increases are offset by vacancies in the year.

Severance payments

No exit packages were required in 2025/26 (2024/25: 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 2024. You can find details on the UK Government website: 2024 Valuation - Civil Service Pension Scheme.

During 2025/26, the Commissioner paid employer's contributions of £289,800 to the Civil Service Pension arrangements (2024/25: £278,200) at a flat rate of 28.97% on pensionable earnings across all salary bands (2024/25: 28.97%).

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 2025/26 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Outstanding scheme contributions at 31 March 2026 amounted to £23,889 (2024/25: £25,333). Employer contributions for 2026/27 for the Commissioner and employees is budgeted to be £312,500 (2025/26: £300,600).

No persons (2024/25: No persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to nil (2024/25: Nil).

Average sickness absence

The average sickness absence per person was as follows:

Figure 21

	2025/26 Days	2024/25 Days
Commissioner and employees	6.8	6.0

The average sickness absence remains high due primarily to one extended leave of absence in the year.

Staff turnover

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

Figure 22

	2025/26	2024/25	2023/24
Employees at the beginning of the period	19	19	14
Employees at the end of the period	16	19	19
Average employees during the period	18	19	17
Leavers	3	0	1
Staff turnover	**17%**	**0%**	**6%**

The increase in staff turnover reflects the departure of three staff members over the year following a long period of relative stability. The departures of the staff were not linked and not anticipated. However, we have been planning for succession, and this has proven to be very effective as we were able to fill two vacancies by way of internal recruitment first, filling the resultant and other vacancies which arose at a lower grade by way of external recruitment.

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.

The minutes of all Senior Management Team meetings are published, with updates provided to staff at regular team meetings. Longer, quarterly meetings allowing for in depth training and consultation sessions began in 2024.

The Commissioner encourages cross-functional working groups to give all staff the opportunity to participate in the wider work of the office and have a stake in the development of policy and procedures.

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 2025/26, as well as attending a range of internal training sessions and webinars and conferences, staff were given the opportunity to attend 11 external training sessions. Topics ranged from building practical Artificial Intelligence Skills to mediation skills and cyber resilience exercising.

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 is 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.

The Commissioner has noted that there has been an increase in contact with the office by disruptive participants and by participants who have, for whatever reason, treated staff in a hostile way and/or in a way that is incompatible with our views on what is acceptable behaviour. As such, we have revised our policies and procedures to further protect the staff from such conduct alongside organising additional training on resilience and dealing with problematic behaviours. Our Advisory Audit Board is supportive of the
the organisation's approach to staff wellbeing and managing inappropriate behaviour towards staff.

Authorisation



Ian Bruce
Accountable Officer

15 October 2026

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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 £20,090 (2024/25: £19,260). 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 2025/26 (2024/25: 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 2025/26 (2024/25: None).

I authorised these financial statements for issue on 15 October 2026.

Authorisation



Ian Bruce
Accountable Officer

15 October 2026

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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 2026 under the Scottish Parliamentary Commissions and Commissioners etc. Act 2010. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the 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 2025/26 Government Financial Reporting Manual (the 2025/26 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 2026 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 2025/26 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 CA
Audit Scotland
Woodhill House Annexe
Westburn Road
Aberdeen
AB16 5GB

16 October 2026

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FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2026

	Notes	2026 £'000	2025 £'000
Staff costs	6	1,435	1,353
Other administration costs	6	398	337
Depreciation	6	7	11
Net administration costs		**1,840**	**1,701**
Comprehensive net expenditure		**1,840**	**1,701**

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 75 to 83 form an integral part of these financial statements.

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STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Notes	2026 £'000	2025 £'000
Non-current Assets			
Tangible assets	2.1	19	20
Intangible assets	2.2	-	-
Total non-current Assets		***19***	***20***
Current assets			
Trade and other receivables	3	19	19
Cash and cash equivalents	4	193	171
Total current assets		***212***	***190***
TOTAL ASSETS		**231**	**210**
Current liabilities			
Trade and other payables	5	(154)	(150)
Total current liabilities		***(154)***	***(150)***
TOTAL ASSETS LESS CURRENT LIABILITIES		**77**	**60**
Taxpayers' Equity			
General Fund		77	60
Total taxpayers' equity		**77**	**60**

The accompanying notes on pages 75 to 83 form an integral part of these financial statements.

As Accountable Officer, I authorised these financial statements for issue on 15 October 2026

Authorisation



Ian Bruce
Accountable Officer

15 October 2026

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STATEMENT OF CASH FLOW for Year Ended 31 March 2026

	Notes	2026 £'000	2025 £'000
Cash flows from operating activities			
Net administration costs		(1,840)	(1,701)
Adjustment for non-cash items:			
Depreciation	6	7	11
Decrease/(Increase) in Trade and Other Receivables	3	-	(2)
(Decrease)/Increase in Trade and Other Payables	5	4	13
Net cash outflow from operating activities		(1,829)	(1,679)
Cash flows from investing activities			
Purchase of Tangible Assets	2.1	(6)	(5)
Purchase of Intangible Assets	2.2	-	-
Net cash outflow from investing activities		(6)	(5)
Cash flows from financing activities			
From the Scottish Parliamentary Corporate Body (SPCB)		1,857	1,709
Net financing		1,857	1,709
Net increase in cash and cash equivalents in the period		22	25
Cash and cash equivalents at the beginning of the period	4	171	146
Cash and cash equivalents at end of the period	4	193	171

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STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
For Year Ended 31 March 2026

	General Fund 2026 £'000	General Fund 2025 £'000
Balance at 1 April	**60**	**52**
Comprehensive net expenditure for the year	(1,840)	(1,701)
Funding from the Scottish Parliamentary Corporate Body (SPCB)	1,857	1,709
Balance at 31 March	**77**	**60**

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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 18 (Presentation and Disclosure in Financial Statements).

IFRS 18 Presentation and Disclosure in Financial Statements
The International Accounting Standards Board (IASB) issued IFRS 18 *Presentation and Disclosure in Financial Statements* in April 2024. The standard is effective for accounting periods beginning on or after 1 January 2027 and has not yet been adopted by the Government Financial Reporting Manual (FReM). The Commissioner is currently assessing its potential impact on the financial statements. At this stage, the impact is not considered to be material.

2 NON CURRENT ASSETS

2.1 Tangible Assets

2025/26	Fixtures, Fittings & Equipment	IT Equipment	Total
	£'000	£'000	£'000
Cost			
At 1 April 2024	*7*	*68*	*75*
Additions	*-*	*5*	*5*
Disposals	*-*	*-*	*-*
At 1 April 2025	7	73	80
Additions	-	6	6
Disposals	-	(42)	(42)
At 31 March 2026	7	37	44
Depreciation			
At 1 April 2024	*4*	*45*	*49*
Charge for Year	*1*	*10*	*11*
Disposals	*-*	*-*	*-*
At 1 April 2025	5	55	60
Charge for Year	1	6	7
Disposals	-	(42)	(42)
At 31 March 2026	6	19	25
Net Book Value at 31 March 2026	**1**	**18**	**19**
Net Book Value at 31 March 2025	**2**	**18**	**20**
Net Book Value at 31 March 2024	***3***	***23***	***26***

The Commissioner purchased £5,511 of additional assets in 2025/26 (2024/25: £5,434), consisting primarily of laptops. A large number of IT assets no longer in use and fully depreciated were disposed of in 2025/26. These included servers, laptops and desktops.

2.2 Intangible Assets

2025/26	Software £'000	Total £'000
Cost		
At 1 April 2024	*62*	*62*
At 1 April 2025	62	62
At 31 March 2026	59	59
Amortisation		
At 1 April 2024	*62*	*62*
Charge for Year	*-*	*-*
At 1 April 2025	62	62
Charge for Year	-	-
At 31 March 2026	59	59
Net Book Value at 31 March 2026	**-**	**-**
Net Book Value at 31 March 2025	**-**	**-**
Net Book Value at 31 March 2024	**-**	**-**

The Commissioner did not purchase any intangible assets in 2025/26 (2024/25: £Nil).

The cost of intangible assets has been adjusted in 2025/26 to remove one item of software purchased in 2020 (£2,675) that was not a capital asset and had been included in error.

3 TRADE AND OTHER RECEIVABLES

	2025/26 £'000	2024/25 £'000
Prepayments	19	19
	19	**19**

4 CASH AND CASH EQUIVALENTS

	2025/26 £'000	2024/25 £'000
Balance at 1 April	171	146
Net Change in cash and cash equivalent balances	22	25
Balance at 31 March	**193**	**171**
Cash Held at Commercial Banks	**193**	**171**

5 TRADE AND OTHER PAYABLES

	2025/26 £'000	2024/25 £'000
Trade and other payables	58	56
PAYE and National Insurance	25	23
Pension Contributions	24	25
Accruals	47	46
	154	**150**

6 EXPENDITURE BREAKDOWN

	2025/26	2024/25
	£'000	£'000
Staff Costs		
Commissioner/Acting Commissioner	170	153
Senior Management Team	392	362
Other Staff	873	838
	1,435	**1,353**
Other Administration Costs		
Audit	31	29
Hospitality	2	2
IT	64	64
Legal advisers	-	1
Other professional fees	35	10
Office costs	12	12
PAA costs	129	99
Property	111	111
Training & recruitment	12	7
Travel & expenses	2	2
	398	**337**
Depreciation	7	11
	1,840	**1,701**

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 20.

The £30,650 for Audit includes £20,090 for external auditor's remuneration and £10,560 for internal audit. During the year the Commissioner did not purchase any non-audit services from its auditor.

During the financial year, £5,511 was used to purchase non-current assets as detailed in note 2 to the financial statements (2024/25: £5,434). 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	
	As at 31 March 2026 £'000	As at 31 March 2025 £'000
Operating leases which expire:		
Within one year	119	113
One to five years	-	-
	119	**113**

The figures above are estimates provided at the beginning of the financial year. The increase reflects a rise in the cost of services provided by inhouse staff and an increase in service charges, including maintenance and cleaning. Actual costs in 2025/26 were £110,987 (2024/25: £110,992).

A revised MoTO covering the period 1 April 2025 to 12 March 2030 is in place. The MoTO may be ended by either party giving one year's notice.

The MoTO costs until 31 March 2027 are an estimated £119,000.

8 CAPITAL COMMITMENTS

There were no contracted capital commitments as at 31 March 2026 (2025: Nil).

9 CONTINGENT LIABILITIES

The Commissioner had no contingent liabilities as at 31 March 2026 (2025: 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 £1,857,000 during the year (2024/25: £1,709,000).

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.

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APPENDICES

APPENDIX 1: ACCOUNTS DIRECTION

The Scottish Government

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 (FReM) 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.

A. J. Stafford

Signed by the authority of the Scottish Ministers

Dated 22 May 2012

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