

Deputy First Minister and Cabinet Secretary for
Economy and Gaelic
Leas Phrìomh Mhinistear agus Rùnaire a' Chaibineit
airson Eaconamaidh agus Gàidhlig
Kate Forbes MSP
Ceit Fhoirbeis BPA



Scottish Government
Riaghaltas na h-Alba
gov.scot

T: 0300 244 4000
E: scottish.ministers@gov.scot

Kenneth J Gibson MSP
Convener
Finance and Public Administration Committee

By email: FPA.committee@parliament.scot

11 December 2025

Dear Kenneth,

Thank you for your letter of 3 December 2025 following my appearance at the Finance and Public Administration Committee on 25 November 2025 to give evidence as part of the Committee's inquiry into the cost-effectiveness of Scottish public inquiries.

I committed to provide further evidence in writing on the obligations under which Ministers sit in relation to their declarations of interest.

As I stated during the evidence session on 25 November, Ministers are required to regularly review their publicly declared interest and all Ministers sit under this obligation. This is set out in the [Scottish Ministerial Code](#), which requires that Ministers "must ensure that no conflict arises, or could reasonably be perceived to arise, between their public duties and their private interests, financial or otherwise."

Chapter 3 of the current Code, which was published on 13 October 2025, sets out Ministers' responsibilities and details the procedures they should follow. Specifically, paragraphs 3.2 and 3.3 set out Ministers' personal responsibilities in this regard:

Responsibility for Avoiding a Conflict

3.2 It is the personal responsibility of each Minister to decide whether and what action is needed to avoid a conflict or the perception of a conflict, taking account of advice received from the Permanent Secretary and the Cabinet Secretariat.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



3.3 The role of the Permanent Secretary is to ensure that advice is available when it is sought by the Minister, either by providing it personally, drawing on precedent and if need be other parts of government, or by securing the services of a professional adviser. Where there is a doubt, it will almost always be better to relinquish or dispose of the interest in question. In cases of serious difficulty or doubt, the matter may be referred to the First Minister for a view. But ultimately it is the responsibility of Ministers individually to order their own private lives in such a way as to avoid criticism, and the final decision about what action to take to achieve that is theirs.

For completeness, I also confirm that this language was also included in the editions of the Scottish Ministerial Code that would have been current at the reference points of the Inquiries mentioned in your correspondence, namely 2019, 2023 and 2024.

In terms of procedure, on appointment to each new office, the Permanent Secretary writes to all Ministers to set out their obligations in this regard, stating that they must provide the Permanent Secretary with a full declaration in writing of private interests which might be thought to give rise to a conflict in relation to their Ministerial office, actual or perceived.

This correspondence also confirms that Ministers have an ongoing duty to ensure that their declarations are kept up to date and that they are expected to inform the Permanent Secretary at the earliest opportunity of any relevant change in their interests. As is noted at para 3.3 of the Code, the role of the Permanent Secretary in this regard is to ensure advice is available when it is sought by a Minister, as I referred to during my evidence session.

The 2023 edition of the Ministerial Code, which was published on 20 July 2023, introduced the proactive publication of Ministers' private interests. These can be found on the [Scottish Government website](#). This publication details the private interests Ministers have declared and any significant actions taken by Ministers to avoid an actual or perceived conflict of interest. Where a Minister has recused themselves from decision making on a particular topic, the website will detail which Minister has assumed responsibility for the matter.

In your correspondence of 3 December you also requested "details of all advice provided by Scottish Government officials to former First Minister Humza Yousaf MSP on whether he should declare an interest under the Scottish Ministerial Code as a close friend and client of lawyer, Aamer Anwar, who has campaigned for and participated in various Scottish public inquiries."

You noted that the Committee would be particularly interested to see this advice in relation to Mr Yousaf's role in:

- "1. providing evidence to the Scottish and UK Covid-19 inquiries as the then First Minister, with reference to his previous posts in the Cabinet (2023/2024),
2. the decision as Cabinet Secretary for Justice to hold a public inquiry into the events surrounding the death of Sheku Bayoh, the subsequent investigation and whether race was a factor (2019), and
3. the decision as First Minister to hold a public inquiry into the investigation of Emma Caldwell's murder (2024)."

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

In response to this request, you may be interested to note that the Scottish Government has already released information on this in response to a freedom of information request made on 21 December 2023. This request asked for “Any internal or external correspondence, including any attachments, WhatsApp messages, text messages, instant messaging, memos, OneNotes, minutes, agendas, appendixes or other correspondence relating to Aamer Anwar being included as a “personal friend” in the First Minister’s interests”. In response to this request some information was released on 24 January 2024. This is available on the [Scottish Government website](#).

As noted in the response to that freedom of information request, some information was exempt under section 30(b)(i) (Substantial inhibition to free and frank provision of advice). It is vital that a private space exists for officials to advise Ministers on the application of the Scottish Ministerial Code and the handling of their private interests, before Ministers reach a settled view and their declarations are published on the Scottish Government website.

However, while it is not therefore deemed in the public interest to release all advice provided by officials to Mr Yousaf on the declaration of his existing relationship with Aamer Anwar, I am happy to set out the facts in relation to the private interests Mr Yousaf declared.

Your correspondence refers to evidence from Mr McGillivray and specifically to his remarks that “thinking of the Sheku Bayoh inquiry in particular, very substantive advice was given to ministers, covering all the policy and legal considerations that they might need to take into account in reaching the decision...in that case Ministers were given very substantive advice, which informed their decisions.”

Mr McGillivray’s remarks referred to the advice that officials provided to Mr Yousaf and ministers *on the establishment* of an inquiry. This was not advice on the application of the Ministerial Code, which as noted earlier in my response, would be provided by the Permanent Secretary or officials when sought by a Minister under their responsibilities in the Ministerial Code.

Mr Yousaf sought advice from the then Permanent Secretary on his responsibilities under the Scottish Ministerial Code in light of his wife’s client relationship with Mr Anwar, when he was Cabinet Secretary for Justice in August 2021. This request and the subsequent response from the then Permanent Secretary is set out at **Annex A**.

As is set out in that response, Mr Yousaf was at that time advised to ensure that a clear separation was maintained between the matters being dealt with by him and his wife in a personal and private capacity and those being dealt with in his Ministerial role, that further advice should be sought should any situation arise that might give rise to any actual or perceived suggestion that these matters were not being dealt with separately, and that Mr Yousaf inform the Law Officers of the matter. The Scottish Government holds a record of this action having subsequently been discharged. A copy of that note to Law Officers is attached at **Annex B**.

The then Permanent Secretary confirmed that on the basis of the information Mr Yousaf had provided she was content that no immediate further action was required at that time. The Lord Advocate similarly confirmed that she did not require this matter to require further comment or intervention from her at that time.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot



Mr Yousaf became First Minister on 28 March 2023. He sought advice from the Permanent Secretary on 8 December 2023 in relation to his personal relationship with Aamer Anwar and on any steps he might take regarding the risk of a perceived conflict of interest. Advice was provided by officials on 14 December 2023 and the First Minister's online declaration of interest was updated to record his relationship with Mr Anwar in January 2024.

From this date until the point at which Mr Yousaf resigned as First Minister on 7 May 2024, his published declaration of private interests on the Scottish Government website included the specific language below in respect of his existing relationship with Mr Anwar. A copy of the full declaration from that time is included at **Annex C**.

First Minister The Rt Hon Humza Yousaf MSP

7. Any other relevant interests

- The First Minister is a personal friend of Aamer Anwar, who is currently a prominent stakeholder in relation to the Covid Inquiries, where he is representing the Scottish Covid Bereaved Families. While the First Minister takes an active role in relation to the Scottish Government's response to the Covid inquiries, policy responsibility for the Covid Inquiries sits with the Deputy First Minister and Cabinet Secretary for Finance, who will retain final decision-making authority in relation to any decisions that relate directly to matters pertaining to dealings with Mr Anwar and the Scottish Covid Bereaved Families.

In relation to the Emma Caldwell Inquiry, Mr Yousaf noted in correspondence with the Cabinet Secretary for Justice that the Caldwell family's solicitor, Mr Anwar, had acted on his (Mr Yousaf's) behalf and as such he made clear that a decision on holding a public inquiry should be for other Ministers, to avoid any perception of a conflict of interest. A copy of this correspondence is attached at **Annex D**.

The decision to hold a Public Inquiry is a decision for the Scottish Ministers. That was the case in relation to both the Sheku Bayoh Inquiry and the Emma Caldwell Inquiry. I want to confirm to the Committee that Mr Yousaf was not the decision maker in either case.

As the Committee will be aware, in its written submission to the Committee, the Crown Office and Procurator Fiscal Service confirmed that:

"prior to the setting up of the Sheku Bayoh Inquiry, COPFS and the then Lord Advocate were of the view that there were matters in relation to the circumstances of Mr Bayoh's death that would be outwith the scope of a Fatal Accident Inquiry and therefore there would be benefit in a Public Inquiry being held. Those views were communicated to Scottish Ministers by the Lord Advocate and informed the final terms of reference of the Inquiry."

It was on the basis of this communication from the then Lord Advocate in 2018, that a decision was made by Ministers to hold a public inquiry if there was to be no prosecution.



I hope this information is helpful. Please let me know if I can be of further assistance on this matter.

Your sincerely,

KATE FORBES

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



CORRESPONDENCE BETWEEN MR YOUSAF AND THE OFFICE OF THE PERMANENT SECRETARY AUGUST 2021

From: Yousaf H (Humza)
Date: Wednesday, 11 Aug 2021, 11:50 am
To: McGuinness L (Lisa)
Cc: Cabinet Secretary for Health and Social Care
Subject: RE: Legal Proceedings

I note the advice and grateful to the Permanent Secretary for it. I will, as always, abide by the Code should there be any Ministerial engagement between me and Mr Anwar.

I have sent a brief note to the Lord Advocate confirming that any legal proceedings are taking place in my wife's name and that I am in receipt of your advice.

Best wishes,

Humza

From: McGuinness L (Lisa)
Sent: 10 August 2021 17:46
To: Yousaf H (Humza)
Cc: Lord Advocate
Subject: RE: Legal Proceedings

With apologies for the delay in responding – I was keen to take some additional advice - please see response attached from Permanent Secretary to your email of last night.

Please do not hesitate to contact me if you wish to discuss further. I have also copied in the Lord Advocate's office as agreed earlier today

Kind regards
Lisa

Lisa McGuinness
Principal Private Secretary to the Permanent Secretary | Scottish Government |

If you receive this email late at night, early in the morning, or at the weekend - it means I am working flexibly. Flexibility works for me, but please do not feel that you should have to pick this up outside of your own normal working hours

From: Yousaf H (Humza)
Date: Monday, 09 Aug 2021, 8:11 pm
To: McGuinness L (Lisa)
Subject: Legal Proceedings

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

Permanent Secretary,

You will be aware that I have lodged a complaint with the Care Inspectorate in relation to Little Scholars Day Nursery in Broughty Ferry Dundee, as I believe they have displayed discriminatory behaviour in relation to an application submitted for my daughter Amal.

Having considered the matter further, and with no valid explanation forthcoming from the nursery in question, legal proceedings have been initiated. My wife Nadia has instructed Human Rights lawyer Aamer Anwar in this respect. To confirm my wife Nadia has instructed Mr Anwar, and if this matter further proceeds to Court her name, and her name alone, will be on any legal writ.

I am aware Mr Anwar is involved in engagement with the Scottish Government on a number of matters such as the Sheku Bayoh Inquiry and I understand he is also the legal representative for Families Bereaved by Covid (Scottish Branch).

I am writing to you to ensure that any involvement I have with Mr Anwar on the personal matter involving my daughter is done with the utmost transparency. In any communication I have had with Mr Anwar on Government business it has rightly been through my Private Office, conversely, any discussions with Mr Anwar on the personal matter at hand is conducted through my personal email address.

If there are any issues you or any of our colleagues wish to discuss further then of course I am happy to do so.

Best wishes,

Humza

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



Cabinet Secretary

Thank you for notifying me about this matter. I have considered whether (i) the complaint made by you to the Care Commission and, (ii) the intention of your wife to raise a legal action in her name, raise any issues in relation to the Ministerial Code or for the Scottish Government more generally.

I am content from what you state, and from the advice provided by legal colleagues, that it is your intention to pursue this matter in an entirely private capacity and at arm's length from your Ministerial role.

However, given that Mr Anwar has a professional relationship with the SG on a number of matters it will be important to ensure that there is a clear separation between those matters and this particular case. Should you find in course of your Ministerial responsibilities that you have a contact with Mr Anwar it will be important to observe the usual requirements of the Code in respect of meetings with external individuals set out at sections 4.22 and 4.23:

Contacts with External Individuals and Organisations, including Outside Interest Groups and Lobbyists

4.22 Ministers meet many people and organisations and consider a wide range of views as part of the formulation of Government policy. Meetings on official business should normally be arranged through Private Offices. A private secretary or official should be present for all discussions relating to Government business. Private Offices should arrange for the basic facts of formal meetings between Ministers and outside interest groups to be recorded, setting out the reasons for the meeting, the names of those attending and the interests represented. A monthly list of engagements carried out by all Ministers is published three months in arrears.

4.23 If Ministers meet external organisations or individuals and find themselves discussing official business without an official present – for example at a party conference, social occasion or on holiday – any significant content (such as substantive issues relating to Government decisions or contracts) should be passed back to their Private Offices as soon as possible after the event, who should arrange for the basic facts of such meetings to be recorded in accordance with paragraph 4.22 above.

Can you please seek my further advice if any situation arises that might give rise to any actual or perceived suggestion that this private matter and your Ministerial responsibilities are not being dealt with separately.

Further, although you have made clear that any civil legal action will be taken forward by your wife rather than you, I nevertheless consider that it would be advisable to inform the Law Officers about this intention given the provisions of 11.16 of the Ministerial Code:

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot



Civil Legal Proceedings

11.16 Ministers occasionally become engaged in civil legal proceedings in their personal capacities but in circumstances that may have implications for them in their official positions. In all cases where Ministers become engaged in civil legal proceedings in their personal capacities, they should consult the Law Officers before consulting their own solicitors, in order to allow the Law Officers to express a view on the handling of the case so far as the public interest is concerned or, if necessary, to take charge of the proceedings from the outset.

I understand that you provided further information to the Office of the Lord Advocate today in line with 11.16 above.

Leslie Evans
Permanent Secretary

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



CORRESPONDENCE BETWEEN MR YOUSAF AND THE LORD ADVOCATE 2021

From: Lord Advocate
Sent: 16 August 2021 19:11
To: Humza Yousaf Lord Advocate
Cc: Cabinet Secretary for Health and Social Care
Permanent Secretary
Subject: RE: Legal Proceedings

Dear Cabinet Secretary,

The Lord Advocate was grateful for your note – she asked me to respond as follows. I am copying this message to the Permanent Secretary's office for her awareness.

Dear Cabinet Secretary

Thank you for your note of 11 August concerning the initiation of legal proceedings by your wife against Little Scholars Nursery in Dundee.

I have considered the application of paragraph 11.16 of the Ministerial Code to those proceedings and am happy to confirm that I do not consider this matter to require comment or intervention from me. I am however grateful to you for drawing it to my attention.

Best wishes,

DRB – Lord Advocate

Many thanks,

Giles Hendry

Acting Private Secretary – Lord Advocate

Crown Office, 25 Chambers Street, Edinburgh

From: Yousaf H (Humza)
Sent: 11 August 2021 11:49
To: Lord Advocate
Cc: Cabinet Secretary for Health and Social Care
Subject: Legal Proceedings

Dear Lord Advocate,

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot



I note you were copied into the response from the Permanent Secretary to my note informing her that legal proceedings were being initiated by my wife Nadia El-Nakla against Little Scholars Nursery. Having received advice from the Permanent Secretary I am writing a brief note to you confirming that my wife Nadia El-Nakla has instructed Aamer Anwar to initiate proceedings against Little Scholars Nursery. At this stage, a legal letter has been sent giving the Nursery 14 days to reach a settlement. If the terms of settlement are not met by the Nursery proceedings will begin at Dundee Sheriff Court. Any Subsequent Court action will be in my wife's name and her name only.

The Permanent Secretary has advised me of the relevant sections of the Ministerial Code should I have any Government engagement with Mr Anwar, and as always, I will of course abide by the Code.

If you have any further questions please do not hesitate to get in touch.

Best wishes,

Humza

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



COPY OF MR YOUSAF'S PUBLISHED DECLARATIONS OF MINISTERIAL INTERESTS AS FIRST MINISTER

First Minister The Rt Hon Humza Yousaf MSP

7. Any other relevant interests

- The First Minister is a personal friend of Aamer Anwar, who is currently a prominent stakeholder in relation to the Covid Inquiries, where he is representing the Scottish Covid Bereaved Families. While the First Minister takes an active role in relation to the Scottish Government's response to the Covid inquiries, policy responsibility for the Covid Inquiries sits with the Deputy First Minister and Cabinet Secretary for Finance, who will retain final decision-making authority in relation to any decisions that relate directly to matters pertaining to dealings with Mr Anwar and the Scottish Covid Bereaved Families.
- The First Minister has recused himself from any decisions relating to the fragment of stone held by the SNP thought to be part of the Stone of Destiny in order to avoid a conflict of interest between his role as a Commissioner for the Safeguarding of the Regalia and his role as Leader of the SNP.

8. Interests of Spouse, Partner or Close Family Member

- The First Minister's wife is a therapist.
- The First Minister's wife owns a rental property in Dundee.
- The First Minister's wife is a councillor. The First Minister has taken steps to recuse himself from any decisions relating to Ward 3 in Dundee City Council.
- The First Minister's wife, Nadia El-Nakla, attended a "United for Peace in Palestine" summit of leaders' spouses which called for a ceasefire in Istanbul on 15 November 2023, at the invitation of the first lady of Turkey, Emine Erdoğan. The costs of Ms El-Nakla's travel and local costs were met by the Turkish Government.

Mr Yousaf was Cabinet Secretary for Justice between 28 June 2018 and 19 May 2021. This preceded the requirement to publish Ministerial declarations of private interests on the Scottish Government website, which was introduced with the 2023 edition of the Scottish Ministerial Code in July 2023. However, I can confirm that on 13 July 2018, Mr Yousaf listed the following interests in his written declaration:

1. Financial Interests

- Mortgage on my residential property
- Heritable property as per my MSP Register of Interests

3. Heritable Property

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

- I own a property in East Renfrewshire which I rent out as per my MSP Register of Interests

8. Interests of a Spouse, Partner or Close Family Member

- A close family member works for AMINA Moslem Women's Resource Centre – who engage with Justice / Community Safety officials on Domestic Abuse and Hate Crime issues.
- A close family member is a Constable with Police Scotland.

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

INVESTORS IN PEOPLE
We invest in people Silver



**COPY OF MINISTERIAL EXCHANGES REGARDING THE ESTABLISHMENT OF A
PUBLIC INQUIRY INTO THE MURDER OF EMMA CALDWELL**

From: [REDACTED] On Behalf Of First Minister

Sent: 03 March 2024 16:52

To: [REDACTED]; [REDACTED] Cabinet Secretary for Justice & Home Affairs

Cc: Deputy First Minister and Cabinet Secretary for Finance

Minister for Victims & Community Safety

Lord Advocate

Solicitor General

Permanent Secretary

[OFFICIALS' NAMES

REDACTED]; Legal Secretariat to the Lord Advocate

[OFFICIALS' NAMES REDACTED];

First Minister

[REDACTED]

Subject: RE: URGENT - Crown Office Investigation: Emma Caldwell – Advice on
Public Inquiries

[REDACTED]

Thanks for this submission and advice, and the Cabinet Secretary's thoughts, all of
which the First Minister was grateful for.

The FM concurs with Ms Constance's view, however he would like it noted that he has
stated it is appropriate for the Cabinet Secretary to make a final decision on whether a
public inquiry should be established, as Aamer Anwar has acted on his behalf in the
last few months, and therefore the First Minister does not want any perception of a
conflict of interest.

[REDACTED – OUT OF SCOPE]

