

# **Annual report and accounts 2024-25**

## **Aithisg bhliadhnail is cunntasan 2024-25**



The Scottish Parliament  
Pàrlamaid na h-Alba

**Scottish Parliamentary Corporate Body**

**Buidheann Chorporra Pàrlamaid na h-Alba**

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# Clerk/Chief Executive's introduction

Our annual report provides detailed information about our performance against specific targets. However, as I have done for the last few years, I would like to use the opportunity in this introduction to highlight some of the more novel events that have impacted the Parliament and the parliamentary service during the past year.

This year was of course the Parliament's 25th anniversary. This allowed us time to reflect on successes and challenges over our first quarter century, and to look ahead to the future. We held a special event to celebrate the anniversary, with Their Majesties The King and Queen in attendance, alongside MSPs' nominated "local heroes", families and other invited guests. In addition, the Presiding Officer began a programme of visits to all eight parliamentary regions to hear people's reflections on the Parliament and their aspirations for the future which is now almost complete. The programme has met the Presiding Officer's ambitions to ensure that the Parliament engages with local communities and listens to the aspirations of the people that we serve.



As ever, changes in the political landscape have a significant impact on our work and this year has been no exception.

First, the former First Minister, Humza Yousaf MSP, chose to end the "Bute House Agreement" with the Scottish Green Party in April, leaving the Scottish National Party without a guaranteed parliamentary majority on the numerous policy areas covered in the Agreement. Following this, motions of no confidence in the First Minister and the Scottish Government were lodged, but before those motions could be debated, the former First Minister resigned. A new First Minister was then recommended for appointment to His Majesty the King by the Parliament in May. The new First Minister, John Swinney has continued running a minority administration. For the Parliament and the parliamentary service, a government without a guaranteed working majority changes the dynamic in both the chamber and committees, particularly around the scrutiny of legislation.

As well as this change in the make-up of the Scottish Government, this year also saw a UK General Election and a change in Government at UK level for the first time in some years, as well as a very high turnover in MPs. This has led to a change in inter-governmental relations, though we are still waiting to see how this will bed in, and how the Parliament can most effectively scrutinise the new inter-governmental relationships.

On parliamentary business and legislation, as would be expected with a new administration there were changes to the legislative programme. But possibly the most notable piece of legislation was a Member's Bill – the Assisted Dying for Terminally Ill Adults (Scotland) Bill – which commenced its journey through the legislative process. That will continue into the new reporting year.

Although quite niche, it's also worth reflecting on progress made on both post-legislative scrutiny and the use of so-called "framework bills". Since making post-legislative scrutiny one

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of its strategic priorities, the Conveners Group has been able to increase the number of inquiries undertaken in this area. The Parliament has also been able to share its experience with other legislatures in the UK and further afield. In March 2024, the Delegated Powers and Law Reform Committee published its report on Framework Bills and Henry VIII powers, which sets out in detail the Committee's proposals to improve the use of these Bills and powers.

Last year, I referred to the work of the Finance and Public Administration Committee on SPCB supported bodies, and long-running concerns about a potential significant increase in the number of such bodies. The Committee reported in September and following this, the Parliament agreed to set up a dedicated committee to further consider and review the SPCB supported bodies landscape. This Committee reported in June and the SPCB are considering its response.

Some important pieces of internal work this year, which are covered in more detail in this report include: the Net Zero Infrastructure Programme, the Official Report Digital Transformation Programme and embedding our revised approach to learning and development.

On the staffing side, last year I mentioned that I had undertaken a significant review of the senior staffing structure. The new Senior Executive Team began its work this year, and I am pleased to report that the new streamlined structure, and revised roles for my senior staff are working well. We have also embarked on a piece of work to move the parliamentary service to a 35-hour working week from the current 37-hour standard.

As we look to the future, this year we have also started work looking ahead to the election in 2026 and the new Session, in particular how the Parliament and the parliamentary service can best be set up to respond to the ever changing and challenging political and financial context. I expect to be able to report on the outcomes of that work in my introduction next year.

*David McGill*

**David McGill**  
**Clerk/Chief Executive**

25 September 2025

# Facal-toisich a' Chlàirc/Prìomh Oifigeir

Tha an aithisg bhliadhnail againn ag innse gu mionaideach mar a choilean sinn mu choinneimh thargaidean sònraichte. Ach, mar a tha mi air a bhith a' dèanamh airson greis a-nis, bu mhath leam luaidh a thoirt anns an fhacal-toisich seo air cuid de na tachartasan as suaicheanta a thug buaidh air a' Phàrlamaid agus air seirbheis na Pàrlamaid rè na bliadhna a dh'fhalbh.



B' e am-bliadhna 25mh ceann-bliadhna na Pàrlamaid.

Thug seo cothrom dhuinn meòrachadh air soirbheas agus dùbhlannan thar a' chiad chairteal linn againn, agus coimhead air adhart ris na tha romhainn. Chùm sinn tachartas sònraichte gus an ceann-bliadhna a chomharrachadh, leis an Rìgh agus a' Bhanrigh an làthair, còmhla ri "gaisgich ionadail" a dh'ainmich na BPA, teaghlaichean agus aoighean eile. A thuilleadh air sin, thòisich an t-Oifigeir Riaghlaidh air prògram chuairtean gu na h-ochd roinnean pàrlamaideach uile airson beachdan dhaoine air a' Phàrlamaid agus na miannan aca airson an ama ri teachd a chluinntinn, agus tha sin gu bhith deiseil a-nis. A rèir amas an Oifigeir Riaghlaidh, tha am prògram air dèanamh cinnteach gu bheil a' Phàrlamaid a' dol an sàs le coimhearsnachdan ionadail agus ag èisteachd ri miannan nan daoine a tha sinn a' frithealadh.

Mar bu dual, bha buaidh mhòr aig cùisean poilitigeach air an obair againn.

An toiseach, chuir an seann Phrìomh Mhinistear, Humza Yousaf BPA, crìoch air "Aonta Taigh Bhòid" leis a' Phàrtaidh Uaine Albannach sa Ghiblean, a' fàgail Pàrtaidh Nàiseanta na h-Alba gun mòr-chuid chinnteach pàrlamaideach air na grunn raointean poileasaidh ris am buineadh an t-Aonta. Às dèidh sin, chaidh gluasadan cion earbsa anns a' Phrìomh Mhinistear agus Riaghaltas na h-Alba a chur a-steach, ach mus b' urrainnear na gluasadan sin a dheasbad, leig an seann Phrìomh Mhinistear dheth a dhreuchd. Chaidh Prìomh Mhinistear ùr a mholadh don Rìgh an uair sin airson a chur an dreuchd leis a' Phàrlamaid sa Chèitean. Tha am Prìomh Mhinistear ùr Iain Swinney air a bhith a' ruith riaghaltas mion-chuid bhon àm sin. Airson na Pàrlamaid agus seirbheis na pàrlamaid, nuair a tha riaghaltas às aonais mòr-chuid obrach chinnteach, thig atharrachadh air mar a tha an seòmar agus na comataidhean ag obair, gu sònraichte a thaobh sgrùdadh reachdais.

Cho math ris an atharrachadh seo ann am ballrachd Riaghaltas na h-Alba, bha Taghadh Coitcheann san RA agus Riaghaltas ùr san RA airson a' chiad uair ann an grunn bhliadhnaichean, a bharrachd air mòran atharrachaidh am measg nam BP. Tha seo air dàimhean eadar-riaghaltais atharrachadh, ged a tha sinn fhathast a' feitheamh gus faicinn mar a thèid seo a chur an sàs, agus ciamar as fheàrr a nì a' Phàrlamaid sgrùdadh air na dàimhean ùra eadar-riaghaltais sin.

A thaobh gnothach is reachdas na Pàrlamaid, mar a bhiodh dùil le riaghaltas ùr, bha atharrachaidhean anns a' phrògram reachdail. Ach is dòcha gur e Bile Bhall am pìos reachdais as suaicheanta – Bile Taic gus Bàsachadh do dh'Inbheach le Tinneas-bàis (Alba) – a thòisich air a thuras tron phròiseas reachdail. Leanaidh sin air adhart don bhliadhna aithris ùr.

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Ged a tha e gu math teicnigeach, is fhiach cuideachd smaoineachadh air adhartas a rinneadh air sgrùdadh iar-reachdail, agus cleachdadh nam “bilean frèam-obrach” mar a chanar riutha. Bho chaidh sgrùdadh iar-reachdail a dhèanamh na phrìomhachas ro-innleachdail aca, tha Buidheann an Luchd-gairm air barrachd rannsachaidhean a dhèanamh san raon seo. Tha a’ Phàrlamaid cuideachd air an t-eòlas aca a cho-roinn le reachdadaireachdan eile san RA agus nas fhaide air falbh. Anns a’ Mhàrt 2024, dh’fhoillsich a’ Chomataidh Chumhachdan Tiomnaichte agus Ath-leasachadh Lagha an aithisg aca air Bilean Frèam-obrach agus cumhachdan Eanraig VIII, a tha a’ mìneachadh gu mionaideach molaidhean na Comataidh gus cleachdadh nam Bilean agus nan cumhachdan sin a leasachadh.

An-uiridh, thug mi iomradh air obair Comataidh an Ionmhais agus Rianachd Phoblaich air buidhnean le taic bho SPCB, agus draghan fad-ùine gum faodadh àireamh nam buidhnean sin a dhol am meud gu mòr. Rinn a’ Chomataidh aithris san t-Sultain agus às dèidh sin, dh’aontaich a’ Phàrlamaid comataidh shònraichte a stèidheachadh gus tuilleadh beachdachaidh agus ath-sgrùdaidh a dhèanamh air buidhnean le taic bho SPCB. Thug a’ Chomataidh seo aithisg seachad san Ògmhios 2025 agus tha SPCB a’ beachdachadh air a freagairt.

Am measg cuid den obair chudromaich a thachair am-bliadhna, a tha air a chòmhdach nas mionaidiche san aithisg seo tha: Prògram Bun-structair Cothromachadh Carboin, Prògram Cruth-atharrachadh Didseatach na h-Aithisg Oifigeil agus freumhachadh ar dòigh-obrach ath-sgrùdaichte airson ionnsachadh agus leasachadh.

Air taobh an luchd-obrach, an-uiridh thuirt mi gun do rinn mi ath-sgrùdadh mòr air structar an àrd-luchd-obrach. Thòisich an Sgioba Riaghlaidh Àrd-ìre ùr ag obair am-bliadhna, agus tha mi toilichte a ràdh gu bheil an structar ùr, nas èifeachdaiche, agus na dreuchdan ath-sgrùdaichte airson mo luchd-obrach àrd-ìre ag obair gu math. Thòisich sinn cuideachd air pìos obrach gus an t-seirbheis phàrlamaideach a ghluasad gu seachdain obrach 35-uair a thìde bhon 37-uair a thìde àbhaisteach a th’ againn an-dràsta.

Le sùil air adhart, am-bliadhna thòisich sinn air obair a’ coimhead ri taghadh 2026 agus an Seisean ùr, gu sònraichte ciamar as fheàrr a dh’òrdaicheas sinn a’ Phàrlamaid agus an t-seirbheis phàrlamaideach gus freagairt ri co-theacsa poilitigeach is ionmhais a tha an-còmhnaidh caochlaideach is dùbhlanaich. Tha mi an dùil aithris a dhèanamh air toraidhean na h-obrach sin ann am facal-toisich na h-ath-bhliadhna.

*David McGill*

**Daibhidh McGill**  
**Clàrc/Prìomh Oifigear**

25 September 2025

## Performance overview

The performance report is designed to provide an overview of the Scottish Parliamentary Corporate Body and its performance during 2024-25.

### About us

#### Scottish Parliamentary Corporate Body

The Scottish Parliamentary Corporate Body (SPCB) was established in May 1999 under Section 21 of the Scotland Act 1998 (the Act). The SPCB comprises the Presiding Officer and at least four other members of the Scottish Parliament elected to the role by the Parliament. The SPCB has appointed a Clerk (who is also the Chief Executive) in accordance with Section 20 of the Act, and other staff of the Parliament. As set out in the Act, funding for the SPCB is payable out of the Scottish Consolidated Fund. The SPCB is independent of the Scottish Government.

The SPCB considers and makes decisions on a wide range of issues to do with the running of the Parliament, allocation of budget, staffing, accommodation and the use and security of facilities at Holyrood.

Information on the membership of the SPCB and the Senior Executive Team (SET) is contained within the Report of the Corporate Body on pages 31-32.

### What we do

The Parliament exists to represent the people of Scotland by debating issues of national importance, passing legislation and holding the Scottish Government to account.

The SPCB has a duty to provide the Parliament, or ensure the Parliament is provided, with the property, staff and services required for this purpose. The Parliament may also give general or specific directions for the purpose of, or in connection with, the SPCB's functions.

The SPCB provides the infrastructure (including the Holyrood Building), pays the salaries of Members and reimburses the expenses which enable them to undertake their parliamentary duties both at the Parliament and in their local offices. It provides the facilities and staff (Scottish Parliamentary Service (SPS)) to allow the Parliament and its Committees to meet and to encourage public awareness of and engagement with the parliamentary process.

## Our strategy

Our [Strategic Plan](#) for Session 6, which is available on our website, sets out the strategic priorities for the organisation until 2026, and how our staff will support the Parliament in the successful delivery of its purpose, vision and mission.



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## Delivering excellence in our parliamentary services



Providing Members with high quality support and resources to allow them to excel in their roles as parliamentarians and representatives



Delivering democratic accountability through effective scrutiny and debate



Encouraging public involvement in our work through welcoming and inclusive facilities and services



Providing the Parliament with efficient, high quality and effective corporate services and governance



Promoting a respectful and inclusive working environment that inspires excellence, where people and performance thrive

## Strategic change objectives

We must continue to adapt and change to improve how we deliver the services that our Members and the people of Scotland need. This will enable us to overcome the challenges ahead. We have identified 4 strategic change objectives for Session 6:



### A dynamic, modern parliamentary democracy

We will develop a modern, dynamic parliamentary democracy through enhancing the scrutiny function of Parliament, including promoting citizen participation, to enable our legislature and its Members to perform their constitutional role. In doing so, we will help strengthen the authority of Parliament and improve its reputation as a relevant and trusted institution.



### Adapting for a sustainable future

We will learn from our pandemic response to imaginatively shape the future of how we will adapt and support Members in how they work, create a more diverse, hybrid workforce supported by smarter use of our workspaces and technologies. In so doing, we will embed sustainability and deliver on our ambitious climate change goals.



### A values-driven culture

We will develop a culture that brings us together around our vision and values, creating a clear sense of connection, and allowing us to excel in all that we do.



### Operational excellence

To excel in our unique role as a parliamentary service, we will ensure our longer-term financial stability by strengthening our financial planning and decision making. We will drive end-to-end efficiency and effectiveness in our structures, systems and processes, and enable flexible deployment of our staff.



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## Delivery Plan

The Delivery Plan contains the activities that allow us to make the Strategic Plan a reality. It describes in more detail how we aim to meet our priorities and allows us to monitor progress towards them. During 2024-25, these were delivered through a combination of core service provision and projects.

A key component of strong governance arrangements for strategic planning is regular updating and refreshing of implementation plans. The Delivery Plan contains both our Key Performance Indicators for delivering excellent parliamentary services as well as the various activities that will deliver on the vision and objectives of the Session 6 strategy. The Delivery Plan was approved by our Leadership Team in June 2022 and then updated at each quarterly review in line with our performance reporting methodology. There was also a mid-term review in June 2023. Following the change in organisational structure in April 2024, the Senior Executive Team (SET) reviewed progress against the strategy and agreed the Delivery Plan's priorities to the end of Session 6, this included looking at emerging requirements for Session 7. The refreshed Delivery Plan was approved in June 2024, with updates continuing on a quarterly basis. This seeks to ensure that plans consider changing circumstances around capacity and prioritisation to ensure best use of our resources.

The Performance Analysis section includes more detailed information on our key achievements during 2024-25 (pages 15-30).

## Principal risks and uncertainties

The SPCB continues to identify and manage the principal risks to our strategic aims, goals and priorities, and the controls and actions that have been designed to provide mitigations against those risks. Where existing controls do not reduce the level of risk to an acceptable target level, these risks are deemed to be 'intolerable' and are subject to additional mitigation actions, and increased levels of scrutiny and monitoring by the Senior Executive team. Quarterly reporting to the Senior Executive Team focusses on the health of current controls and the efforts in implementing mitigations for our intolerable risks. Prior to each quarterly review, Directors are asked if there are any candidate (emerging) risks to be developed for potential inclusion on the Principal Risk Register. No candidate risks were proposed in the current reporting year.

The Principal Risks classed as 'intolerable' in this reporting year are:

Risk	Impact on delivery of objectives	Controls & Mitigations	Prior year classification
Safety away from Holyrood	Providing a safe working environment for our staff is essential to ensure that we deliver democratic accountability through effective scrutiny and debate.	<ul style="list-style-type: none"><li>Specific controls are reviewed quarterly by SET but have not been listed for security reasons</li></ul>	Intolerable (Unchanged)
Cyber	Ensuring resilient and high-quality IT systems is an essential part of providing Parliament with effective corporate services.	<ul style="list-style-type: none"><li>Specific controls are reviewed quarterly by SET but have not been listed for security reasons</li></ul>	Intolerable (Unchanged)

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Risk	Impact on delivery of objectives	Controls & Mitigations	Prior year classification
Capability & Capacity	It is essential to ensure that we have the right skills, behaviours, productivity and capacity to provide members with high-quality support and resources.	<ul style="list-style-type: none"> <li>• People strategy</li> <li>• Pay &amp; grading structure</li> <li>• Strategic Workforce planning</li> <li>• Training &amp; development</li> </ul>	Intolerable (Unchanged)
Interruption to Parliamentary Business	To ensure effective scrutiny and debate, it is essential that Parliamentary Business runs smoothly, and interruptions are minimised.	<ul style="list-style-type: none"> <li>• Continuity planning</li> <li>• Building maintenance</li> <li>• Security perimeter</li> </ul>	Intolerable (Unchanged)
Delivering constitutional purpose	Delivering democratic accountability relies on Parliament being trusted as relevant and effective in delivering its constitutional purpose	<ul style="list-style-type: none"> <li>• Parliamentary Business strategy</li> <li>• Parliamentary networks</li> <li>• Communication plans</li> <li>• Alignment of priority business with risks</li> </ul>	Intolerable (Unchanged)

Our 'tolerable' Principal Risks are:

Risk	Impact on delivery of objectives	Controls & Mitigations	Prior year classification
Safety at Holyrood	Providing a safe working environment for our staff is essential to ensure that we deliver democratic accountability through effective scrutiny and debate.	<ul style="list-style-type: none"> <li>• Specific controls are reviewed quarterly by SET but have not been listed for security reasons</li> </ul>	Tolerable (Unchanged)
Industrial relations	Good staff relations are essential to provide Parliament with high quality and effective corporate services.	<ul style="list-style-type: none"> <li>• TUS partnership agreement</li> <li>• Shorter working week plans</li> <li>• Ongoing engagement on Industrial relations matters</li> </ul>	Tolerable (Unchanged)
Compliance obligations	Failure to comply with legal or regulatory requirements could indicate ineffective governance and adversely impact Parliament's reputation.	<ul style="list-style-type: none"> <li>• Qualified and experienced staff</li> <li>• Compliance aligned policies</li> <li>• Mandatory training</li> </ul>	Tolerable (Unchanged)
Public Sector Finance	Should insufficient public funds be made available to Parliament then this could impact on the delivery of high quality and effective corporate services.	<ul style="list-style-type: none"> <li>• Strategic financial planning</li> <li>• Established budget cycle</li> <li>• Aligned office planning cycle</li> </ul>	Tolerable (Unchanged)

More information on the SPCB's approach to risk can be found in the Governance Statement on pages 34-39.

## Indication of likely future developments

Key developments into 2025-26 include the 2026 Election Programme, which aims to ensure a smooth transition to Session 7. This programme will offer professional advice, resources and services to all Members and their staff before, during and after the Election, helping them fulfil their roles.

Additionally, we will continue to establish our 'route map' to building de-carbonisation, including the completion of work to replace the building energy management system at Holyrood, which is an enabler for future work. We are advancing projects to ensure our systems and processes are effective and efficient, such as concluding work on the finance core corporate system and

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also the replacement Business Bulletin and Official Report production systems and developing a new Lobbying Register website for launch in May 2026.

We are also implementing the transition to a shorter working week for all SPS staff by March 2026. Furthermore, we will continue to deliver our Parliament of the Future programme, developing a new Session 7 strategy and recommending an associated medium-term financial plan to the SPCB at the start of Session 7.

## Sustainable Development

The SPCB is committed to embedding Sustainable Development throughout the organisation and seeks to improve its environmental performance year on year.

The Scottish Parliament's Sustainable Development vision is:

**'We are knowledgeable and empowered to make and support decision making in the response to the impact of the climate (and nature) emergency and we are leading change in sustainable development at the Scottish Parliament and wider society across Scotland.'**

We will achieve this mission through three interconnected pillars of work.

1. Climate Change mitigation and adaptation
2. Scrutiny using sustainable development impact assessment
3. Engagement and Embedding Sustainable Development thinking in all our work

We engage our staff through an employee network on Sustainable Development called the Sustain Network. This group collaborates on climate change issues and other sustainable development initiatives.

## Governance and Oversight of Climate Change and Sustainable Development

The Public Sector duties on climate change and sustainable development are embedded within the Scottish Parliamentary Corporate Body's (SPCB) governance and decision-making through the leadership of the Senior Executive Team, the Sustainable Development Steering Group and the Investment Advisory Group. The Sustainable Development Steering Group, which includes representatives from across the organisation, meets regularly to oversee progress on sustainability objectives, including climate resilience, carbon reduction, and responsible resource use. This group ensures that climate-related considerations are integrated into operational planning, procurement, and facilities management, aligning with the Parliament's broader environmental commitments.

The Investment Advisory Group ensures that climate and sustainability considerations are made in project decisions and business cases.

Management is actively involved in assessing and managing climate-related issues through the implementation of the Environmental Management System (EMS), certified to ISO 14001:2015. This system supports continuous improvement in environmental performance and ensures that both climate mitigation and adaptation measures are embedded in day-to-day operations. Nominated senior staff are responsible for monitoring compliance, reporting progress, and driving initiatives that support the Parliament's sustainability goals.

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The Parliament’s Environmental Management System was successfully audited and re-certified to ISO 14001:2015 in January 2025. Further information on environmental management at the Parliament can be found on the Scottish Parliament’s website.

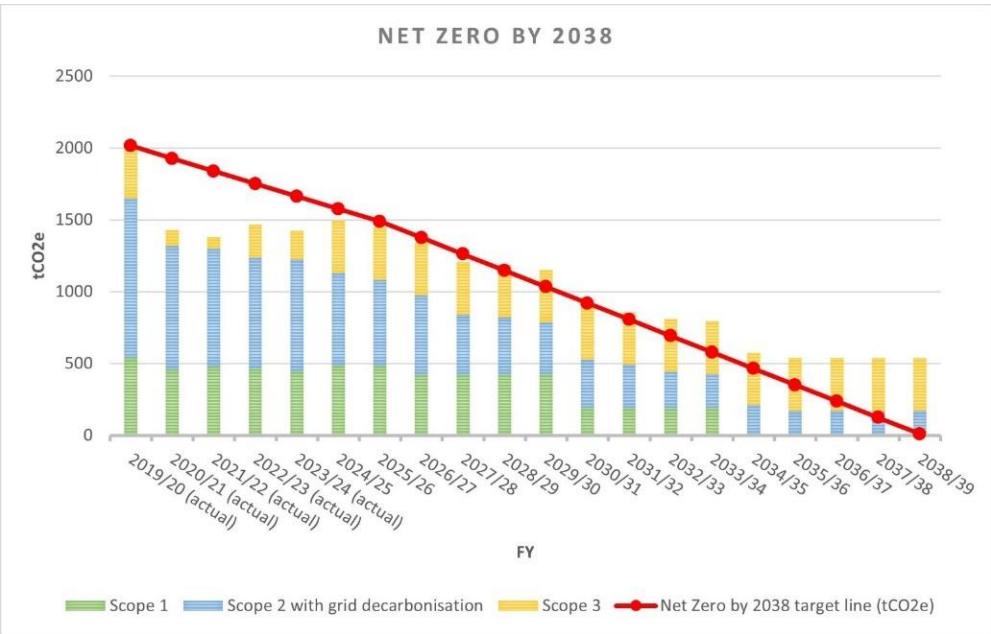
## Metrics, Emissions, and Risk Management

The SPCB uses a range of environmental metrics to monitor its performance, including energy and water consumption, waste generation, biodiversity impact, and sustainable procurement. In 2024–25, the Parliament achieved a 68% reduction in carbon emissions compared to the 2005/06 baseline, exceeding its interim target of 66% by the end of Session 6.

Our carbon footprint is made up from our gas, fleet vehicle, fugitive emissions and diesel for the generator (scope 1 emissions), our electricity consumption (scope 2 emissions) and our water use, waste production and business travel (scope 3 emissions). The breakdown of our emissions is shown in the table below.

Scope	Emission Source	tonnes of CO2e	% of footprint
Scope 1	Gas	475.70	32.70
Scope 2	Electricity	764.48	52.54
Scope 3	Waste to Incineration	0.19	0.01
	Waste Recycled	0.38	0.03
	Water Supply	3.45	0.24
	Water Treatment (95%)	3.98	0.27
	Business Travel	206.80	14.21
Total		1,454.98	100.00

The chart below shows Net Zero by 2038 and 66% reduction target for 2026, factoring in removal of gas and decarbonisation of the electricity grid.



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Scope 1, 2 and 3 emissions are tracked annually, with key risks identified including energy supply carbon intensity and availability, climate-related damage to infrastructure and operations, and reputational risks from non-compliance.

To manage these risks, the Parliament has set ambitious targets, including a long-term goal of net zero emissions by 2038 for scope 1, 2 and some scope 3 (waste, water and business travel) emissions. Progress is reviewed annually and reported publicly. Climate-related risks are identified through office risk registers, corporate risk planning and environmental audits, and are assessed using a risk register that is integrated into the organisation's overall risk management framework. This ensures that climate risks are considered alongside financial, operational, and reputational risks, enabling a coordinated and resilient response to the challenges of climate change.

## Responding to the public

The SPCB encourages public awareness and engagement with the parliamentary process. One of our public engagement strategy aims is to increase the reach of the Parliament's engagement. This is outlined in more detail in the 'Performance analysis' section.

For financial year 2024-25 we welcomed 175,686 visitors. This includes more than 500 visitors who took part in regular family craft activities, one of the service innovations we have introduced this year to reach new audiences and encourage return visitors.

We supported parliamentary participation sessions with 1,498 people, including 315 who engaged directly with 11 different Committees. Additionally, supported digital engagement with Committees from 22,696 people.

During the financial year 2024-25, we saw around 16,625 pupils and young people through a combination of 88 online sessions, 294 in-person sessions in classrooms throughout Scotland and 283 sessions in the Parliament building.

In 2024-25 we received 5,986 public enquiries in all formats (phone, email, letters, texts and in person). 45 complaints were received in 2024-25 and more information on these can be found on our website [Reports and actions | Scottish Parliament Website](#) including outcomes and actions taken. Across 2024-25 followers on social media remained the same from the previous year. The website had 5,154k page views and 999k users.

For the year 2024-25 we recorded having received 265 Freedom of Information (FOI) requests (398 in 2023-24) and 5 Environmental Information Requests (EIRs) (13 in 2023-24). We responded to all the requests that were received, in respect of which a small number of requests (3) were either withdrawn by the requester or closed following no response to clarification. FOI and EIR replies that are likely to be of interest to the public are published on the FOI Disclosure Log on the SPCB's website.

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## Financial position and review of financial performance

### Financial overview

In 2024-25 our outturn was £140.4m against a budget of £142.5m. The significant areas of underspend were in our commissioners funding, the members expenses budget and an underspend against the depreciation forecast.

The financial statements and associated notes are published on pages 58-89 and include a summary of performance against budget in note 2.

The following provides a summary from the accounts.

Revenue expenditure	Note	2024-25 (£M)	2023-24 (£M)
SPCB staff salaries	3	42.0	40.0
Travel and expenses, hospitality	5	0.7	0.6
Other accommodation costs	5	11.2	10.5
Other expenditure	5	9.2	8.4
Funding of Electoral Commission	5	2.2	2.0
Members' and Parliament Officeholders' Salaries	3	14.7	13.7
Members' reimbursement of expenses including financial assistance for registered political parties	5	28.1	26.0
Commissioners and Ombudsman funding	19	15.7	14.5
Operating income	6	(0.6)	(0.6)
Non-cash items			
• Depreciation	7,8	14.4	13.6
• Other e.g. pension finance cost (net), auditors remuneration	5	1.1	1.1
<b>Net Operating Cost</b>		<b>138.7</b>	<b>129.8</b>
Capital expenditure		<b>1.7</b>	<b>1.7</b>
<b>Total resource</b>	2	<b>140.4</b>	<b>131.5</b>

SPCB salaries in 2024-25 reflect progression and a full year of the pay award uplift for 2024-25. Members expenses in 2024-25 reflect the annual uprating of provisions.

Capital expenditure in 2024-25 amounted to £1.7m (2023-24 £1.7m) and is disclosed in Note 7 to the Accounts. The main items of capital expenditure in 2024-25 were the Building Energy Management System and upgrades to broadcasting equipment.

SPCB Statement of Financial Position recognises a pension surplus. Note 14 contains further information.

# Performance Report (Aithisg Coileanaidh)

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## Supplier Payment Policy

The SPCB's policy is to comply with the UK Government's Prompt Payment Code. The target is for payment to be made within agreed payment terms or 30 days of receipt of invoices not in dispute for goods and services received. Average payment performance achieved for 2024-25 was 99.7% (2023-24 99.3%). In 2008-09 a voluntary initiative was introduced to improve payment performance further. Under this initiative we aim to make payment to the supplier within 10 days of receipt of invoice. In 2024-25 SPCB paid 98.4% of its invoices within 10 days (2023-24 95.8%).

## Bribery and Corruption

The SPCB has clear policies, code of conduct principles and rules set out and available to all staff. In addition, there is regular review of our internal control processes by Managers and Internal Audit to ensure they are fit for purpose. There were no incidents relating to bribery or corruption during the year.

The SPCB has participated in the biennial National Fraud Initiative (NFI) since 2013. Data on staff, Members and Members' staff is matched with data from other public sector bodies and analysed with the intention of preventing and detecting fraud. No significant instances of fraud have been detected as a result of this exercise.

A Whistle-blowing policy is available to all staff. The policy covers the type of concerns that can be raised, general processes and support that can be accessed. To ensure that employees who raise a concern feel safe from repercussion, the Parliament maintains its commitment to confidentiality and anonymity by enabling employees to raise concerns via several routes.

No instances of fraud or irregularity have been reported in the current financial year.



# Performance Report (Aithisg Coileanaidh)

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## Performance analysis

In this section of the report, we explain our performance in more detail and highlight our key achievements against our strategic objectives. We demonstrate how we deliver excellence in our parliamentary services through our service objectives and key performance indicators (KPIs), and how we are transforming our services through our strategic change objectives and our progress in responding to and delivering change.

## Our year's highlights

In 2024-25, the Scottish Parliamentary Service continued to deliver excellence across its service areas while driving forward strategic change. This year's performance reflects our ongoing commitment to supporting Members, engaging with the public, strengthening governance, enhancing our working environment and improving operational excellence.

Making a difference – in the Performance Analysis section, we highlight our key achievements and the impact of our work through key performance indicators, progress against strategic objectives and detailed case studies in our 'Closer Looks'.

Below is a summary of our performance and progress:

## Delivering excellence in our parliamentary services

- 90% Members' satisfaction with services and facilities provided to support participation in parliamentary business – both in the Chamber and in committees.
- 90% Members' satisfaction with how well the parliamentary service facilitates public engagement and participation in the Parliament's work. We also received strong positive public feedback via surveys and high levels of digital engagement.
- 86% Members' satisfaction with the support and resources provided to assist Members in their parliamentary and representative roles.
- A positive workplace environment and commitment to staff well-being reflected in staff turnover at 7.1%, attendance rates at 95.6% and no complaints under the Culture of Respect policy.
- Strong governance and operational performance were delivered, with a underspend outturn against budget of 1.5%, full compliance with statutory obligations and no limited assurance audit findings.

# Performance Report (Aithisg Coileanaidh)

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## Transforming our services through our strategic change objectives

- **A modern, dynamic parliamentary democracy:** We delivered impactful parliamentary work by supporting the Conveners Group's strategic priorities. This included cross-cutting scrutiny support for 12 committees on climate change and net zero, and 6 committees on post-EU matters. We championed greater post-legislative scrutiny and embedded deliberative democracy through initiatives such as the People's Panel on drug harm and deaths in Scotland. We advanced the draft blueprint for public participation in Session 7 and delivered inclusive engagement reaching diverse communities across Scotland, including through the Parliament's 25th anniversary events and the Festival of Politics. We also laid strong foundations for the 2026 Election Programme and ensured readiness to respond to constitutional developments and parliamentary reform.
- **Adapting for a sustainable future:** We progressed sustainability and strategic planning by advancing the phased upgrade of our Building Energy Management System and exploring decarbonisation options for Holyrood. We launched the Parliament of the Future Programme, engaging Members, staff and the public to shape our long-term strategy and service delivery priorities for Session 7 and beyond.
- **A values-driven culture:** We strengthened our inclusive culture by embedding Positive Action in recruitment and targeting under-representation through workforce data analysis. We enhanced learning and development through a centralised budget and a Managed Learning Service, enabling us to deliver the right opportunities, at the right time, to the right colleagues in a cost-effective way.
- **Operational excellence:** To improve flexibility in resourcing we developed an interim strategic workforce plan and expanded people analytics to support decision making. We prepared for the transition to shorter working hours (35-hour working week) and modernised core systems across finance, people services and payroll. We introduced improved tools to support parliamentary business and enhanced cyber resilience through improved backup capabilities and continuity exercises.

# Performance Report (Aithisg Coileanaidh)

## Delivering excellence in our parliamentary services...



### Members support and resources

#### Service objectives

During 2024-25 we continued to:

- ✓ support Members with high quality research, procedural and other professional advice
- ✓ provide Members with the resources and services to fulfil their role, including support for them as employers in Parliament and in their local offices

#### Key Performance Indicators

Measure	Target	2024-25	2023-24
Members' satisfaction with support and resources <sup>1</sup> (Members interviewed either satisfied or very satisfied)	85-100%	86%	84%
Members' services operating within targets <sup>2</sup>	On track	Not on track	Not on track

<sup>1</sup> During quarter 4 (Q4) 2024-25, leaders and senior managers conducted 42 Members' feedback interviews to assess satisfaction with advice, support, services and facilities at Holyrood and in local offices.

<sup>2</sup> 2 of 5 KPIs were below target:

- the total number of major incidents (IT) declared that impacted service was 5, target 0-4. Only 2 incidents caused minor disruptions to Chamber business, resulting in short delays to the start time. On 19 November 2024, a firewall issue affected internet connectivity at Holyrood. On 14 January 2025, technical issues occurred with the hybrid broadcasting parliament platform. The other incidents did not impact parliamentary business and had minimal impact on Members.
- Members' expenses paid within 10 working days achieved 93%, slightly below the target of 95%. This was predominantly due to a planned payment pause during the transition to the new finance system in October 2024, during which 52% of payments were made within the target timeframe.

# Performance Report (Aithisg Coileanaidh)



## Scrutiny and debate

### Service objectives

During 2024-25 we continued to:

- ✓ deliver clear, authoritative and consistent advice and high-quality services and facilities to ensure parliamentary business was well supported
- ✓ promote constructive inter-parliamentary and governmental activity through connections and relationships

### Key Performance Indicators

Measure	Target	2024-25	2023-24
Members' satisfaction with services and facilities <sup>1</sup> (Members interviewed either satisfied or very satisfied)	85-100%	90%	93%
Parliamentary business takes place as scheduled <sup>2</sup>	No disruption	Business disrupted	Business disrupted
Parliamentary business services operating within targets	On track	On track	On track

<sup>1</sup> The Members' feedback interviews took place in Q4 2024-25, with 42 Members participating. While satisfaction levels remained within target, the rate declined slightly to 90%, with 2 Members expressing dissatisfaction and 2 choosing not to respond. By comparison, 65 interviews were conducted in 2023-24, with an average satisfaction rate of 93% across both exercises

<sup>2</sup> 1 of 5 KPIs was marginally below target:

- Level of disruption to chamber or committee business, target no disruption. There were 2 instances where Chamber business was briefly disrupted due to technical issues, causing delays in start times. For further details, please refer to page 17, which covers the KPI on 'total number of major incidents (IT) declared that impacted service'.

# Performance Report (Aithisg Coileanaidh)



## Public involvement

### Service objectives

During 2024-25 we continued to:

- ✓ promote awareness of the relevance and accessibility of the Parliament, particularly in under-represented groups
- ✓ drive effective engagement and participation in the Parliament’s work
- ✓ provide safe, secure and welcoming physical and online facilities and services

### Key Performance Indicators

Measure	Target	2024-25	2023-24
Members’ satisfaction with SPS in driving effective public engagement and participation in Parliament’s work <sup>1</sup> (Members interviewed either satisfied or very satisfied)	85-100%	90%	94%
Public feedback survey results are within target	On track	On track	On track
Digital engagement is within target	On track	On track	Not on track

<sup>1</sup> The Members’ feedback interviews took place in Q4 2024-25, with 42 Members participating. While satisfaction levels remain within target, the rate declined slightly to 90%, with 2 Members expressing dissatisfaction and 2 choosing not to respond. By comparison, 65 interviews were conducted in 2023-24, with an average satisfaction rate of 94% across both exercises

# Performance Report (Aithisg Coileanaidh)



## Corporate services and governance

### Service objectives

During 2024-25 we continued to:

- ✓ have the processes, systems and resources in place to ensure effective use of services and facilities
- ✓ be a well-managed, well informed and collaborative organisation with good governance arrangements that met all statutory requirements

### Key Performance Indicators

Measure	Target	2024-25	2023-24
Underspend outturn against SPCB budget <sup>1</sup>	0-2.5%	1.4%	0.8%
Internal audit reports (limited or no assurance opinions)	0	0	0
Fulfilment of compliance obligations <sup>2</sup>	Compliant	Compliant	On track

<sup>1</sup> Excludes non-cash budget and costs.

<sup>2</sup> 2024-25 marks the first full year of reporting under the compliance obligations reporting model introduced in 2023-24. The 2024-25 target has been updated to reflect this change. Compliance is reported at directorate and group level to provide assurance that the SPCB is complying with its statutory and regulatory duties and responsibilities. This includes health and safety, fire safety, freedom of information, data protection, records management, equalities and financial and budget management.

# Performance Report (Aithisg Coileanaidh)



## Working environment

### Service objectives

During 2024-25 we continued to:

- ✓ demonstrate a culture that embraces our values in all our work, through effective leadership and policies
- ✓ support and develop our staff through effective planning, guidance, training, recruitment and performance management

### Key Performance Indicators

Measure	Target	2024-25	2023-24
SPCB staff turnover	0-10%	7.1%	5.3%
SPCB staff attendance rate <sup>1</sup>	96-100%	95.6%	95.4%
SPCB staff unplanned absence rate <sup>1</sup>	0-4%	4.4%	4.6%
Culture of respect complaints (recorded by an independent support service)	0	0	0

<sup>1</sup> SPCB attendance and unplanned absence rates are marginally out with targets. Specific absence trends were identified and targeted support provided, which will be monitored accordingly.



# Performance Report (Aithisg Coileanaidh)

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## Transforming our services through our strategic change objectives ...



### A modern, dynamic parliamentary democracy

#### Progress against objectives

During 2024-25, some key highlights include:



Deliver the Conveners Group Session 6 strategic priorities.

Cross-cutting scrutiny of major public policy and accountability issues in Scotland in Session 6, including post-EU constitutional and legislative framework; and climate change and net zero emissions targets:

- supported 12 committees in scrutiny of climate change and net zero issues.
- supported 6 committees in scrutiny of post-EU issues.

Participation, diversity and inclusion strategy for committees, including embedding deliberative democracy in the work of Parliament:

- supported the successful delivery of a People's Panel on reducing drug harm and deaths in Scotland.
- supported the Citizen Participation and Public Petitions Committee's consultation on a draft blueprint for public participation in Session 7. The Committee will publish its report with recommendations and invite the Parliament to debate the report.

A step-change in post-legislative scrutiny by the Scottish Parliament:

- continued to support the Conveners Group in championing greater post-legislative scrutiny. This included work on the Social Justice and Social Security Committee's inquiry into the Child Poverty (Scotland) Act 2017.
- reported to the Conveners Group findings from an academic review of post-legislative scrutiny activities in Sessions 5 and 6, which included a survey of Members and SPS staff.
- delivered post-legislative scrutiny training to counterparts in legislatures in Nigeria and Trinidad and Tobago; and hosted a visit from the Parliament of Zambia to meet Members and SPS staff.

A continuing programme of Members' continuous professional development to support them in their parliamentarian roles:

- supported the Conveners Group to consider priorities for Members' continuous professional development to inform the 2026 Election Programme and a plan for Session 7.

# Performance Report (Aithisg Coileanaidh)

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Improved the reach and diversity of our engagement through activities and services in the Parliament, the community and our digital offering by removing barriers, working with partners and taking an inclusive approach:

- engaged with a diverse range of people both within communities and at Holyrood, ensuring our engagement methods were inclusive. This included the Scottish Parliament's 25th anniversary celebrations, featuring a regional programme of visits and events involving 905 people and designed in collaboration with the communities we visited. Additionally, we collaborated with 12 youth organisations who played a key role in the special event on 28 September 2024 at Holyrood.
- effectively collaborated with a wide range of partners across all our work. This included the Festival of Politics, working with 22 partner organisations such as universities, third sector entities, the Scottish Youth Parliament, the Young Women's Movement Coalition for Racial Equality and Rights, and 5 cross-party groups as part of its programme of events.
- continued to evaluate and assess audience profiles to ensure our efforts to increase diversity are effective. This included committing to a series of in-person surveys and analysing annual trends. We are also taking a holistic view of data to capture an accurate picture of all engagement, not just visits to Holyrood.
- conducted our annual accessibility audit with external specialists, addressing identified issues and incorporating improvements into our development programme. Additionally, supported SPS business areas by providing improved document templates and comprehensive training to produce more accessible content.
- supported 23 randomly selected individuals from across Scotland to take part in the Criminal Justice, Health, Social Care and Sport and Social Justice and Social Security Committees' People's Panel. The panel focused on reducing drug harm and deaths and its report and recommendations led to the Criminal Justice Committee's inquiry into the harm caused by substance misuse in Scottish Prisons.



Deliver the Scottish Parliament Election 2026 programme to support Members and successfully transition to the new session of Parliament:

- initiated the programme by appointing a senior responsible officer, programme team and board, and completed initial planning and preparatory work.



Ensured robust plans and resources were in place to enable the Parliament to scrutinise and respond to relevant constitutional developments, parliamentary reform proposals or other relevant emerging needs in Session 6:

- monitored implications of various developments including judicial review of section 35 order and Supreme Court judgment on accepting devolution issues for Scottish Parliament processes and procedures.
- prepared for the possible implications of the UK General election for the effective delivery of the Parliament's functions.
- monitored operation of constitutional structure and impact on Parliament's ability to scrutinise matters within its competence effectively.

# Performance Report (Aithisg Coileanaidh)

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## **A closer look: Delegated Powers and Law Reform Committee Inquiry into Framework Bills**

The Delegated Powers and Law Reform Committee launched an inquiry into Framework Legislation and Henry VIII powers. This included a review of the Scottish Government's approach to the delegation of the Parliament's legislative power to ministers to exercise through regulations. The Committee was concerned with a likely increasing trend in the use of "framework bills" - legislation outlining the principles of a policy but does not include substantial detail on how the policy will be given practical effect. Instead, these bills seek to give broad powers to Ministers or other authorities to provide the detail at a later stage through regulations or non-legislative means.

Regulations follow a faster and lighter touch subordinate legislation process with no opportunity for amendment by Parliament. Parliament can only approve or reject regulations entirely, depending on the procedure specified. The Committee sought views on addressing challenges to effective scrutiny posed by framework Bills. It found, regulations are accepted as a necessary and useful tool to efficiently allocate parliamentary time to the issues of most importance. They offer flexibility to adapt to changing circumstances or maintain standards or other benchmarks. However, frameworks are also used where policy development is less advanced. The Committee examined both advantages and disadvantages of the approach and use of frameworks.

The Committee's report considers how to mitigate the risk framework legislation poses to the Parliament's core functions: scrutinising legislation, ensuring transparency (including taking evidence from stakeholders) and holding the government accountable for devolved matters. The Committee's preference, wherever possible, is for the detail of legislation to be spelled out on the face of a Bill so that stakeholders and parliamentarians can engage with and scrutinise solid proposals. Where flexibility through regulations is necessary, any delegated powers should be clear and well defined, and steps taken to strengthen scrutiny of both the primary legislation delegating the power and subsequent secondary legislation.

The report clearly articulates the parliamentary interest in the matter and considers various potential solutions. It details the steps being taken by both government and parliamentarians to help achieve this and could provide a substantial tool to support committees in their approach to the delegation of parliamentary power to Government Ministers in Session 7.

# Performance Report (Aithisg Coileanaidh)

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## A closer look: Parliament's 25<sup>th</sup> Anniversary

The Scottish Parliament's 25<sup>th</sup> anniversary programme provided an opportunity for the Parliament and its Members to reflect on the past 25 years and look to the future, engaging with people both at Holyrood and throughout Scotland in all eight regions.

A special event at Holyrood brought together the Parliament and guests to celebrate the anniversary and recognise the remarkable efforts of people from across Scotland, including 'Local Heroes' - constituents nominated by Members for their extraordinary contributions to their communities. Highlights included an address by His Majesty The King, speeches from all parliamentary party leaders and special performances by the Royal Conservatoire of Scotland, Sistema Scotland, Còisir Alba and Calum McIlroy, showcasing Scottish music and culture. To ensure broad engagement our teams collaborated with numerous external partners and youth organisations.

The regional programme of visits aimed to show the Parliament as accessible to the people of Scotland and showcase community work to Members. We worked with 905 people, 179 organisations and 26 community hosts, involving 43 Members across the eight visits. We focused on priority, less heard groups, including those on low incomes, from minority ethnic backgrounds, or with disabilities, as well as children and young people. While this was a substantial piece of work for a single staff member to manage, it was achieved by drawing creatively on community capacity and ideas, the expertise of our engagement teams and staff volunteers from across the organisation who also benefitted hugely from experiencing direct community involvement outwith their normal daily roles. Throughout the year, we refined our approach to visits, and incorporating lessons learned and new ideas from community partners. Participant feedback was overwhelmingly positive. Parliament staff volunteers, beyond the usual participation offices, found it a valuable and enjoyable opportunity to better understand public needs and barriers.

Key learnings from the 25<sup>th</sup> anniversary programme will inform the development of future events, such as the Session 7 Opening Ceremony, in alignment with the Parliament's Public Engagement Strategy. Additionally, our overall evaluation identified five key areas for improving public involvement in Parliament. These areas will be tested with community representatives and organisations at a Holyrood event during 2025-26. Following this, we will publish a communities approach to guide our work over the next year.

# Performance Report (Aithisg Coileanaidh)

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## Adapting for a sustainable future

### Progress against objectives

#### 1. Sustainability and Climate Change

During 2024-25 we focused on:



Investing in the parliamentary estate to achieve reductions in carbon emissions and embed sustainable development thinking across the organisation:

- continued to deliver the phased replacement of the Building Energy Management System (BEMS) and completed Phase 2 (including Members block and Canongate).
- continued planning for the decarbonisation of the Holyrood building including hosting the Royal Mile Heat consortium (Scottish Power Energy Networks, Scottish Gas Networks, Scottish Water, University of Edinburgh, City of Edinburgh Council and others) to explore the feasibility of a district heating network in the Old Town and Holyrood. More immediate decarbonisation options are being finalised and will be peer reviewed to confirm feasibility and validity.



Collaborating creatively and inclusively with all our stakeholders to shape the vision for our service delivery as part of our strategic planning, looking ahead to Session 7 and beyond:

- initiated the Parliament of the Future Programme to develop the strategy and delivery plan for Session 7 and launched it at the SPS all-staff meeting.
- delivered briefings and held sessions between SET and business areas to further explore key issues.
- engaged with Members, their staff, SPS staff and the public through interviews, surveys and in-person events to identify opportunities, challenges and risks for the Scottish Parliament and the parliamentary service and to define priorities in Session 7. These insights will inform SET's discussions and decisions on the strategic direction and priorities for the Scottish Parliament and service delivery. A new Session 7 strategy and associated medium term financial plan will be recommended to the SPCB at the start of Session 7.

# Performance Report (Aithisg Coileanaidh)

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## **A closer look: Net Zero Infrastructure Programme - Strategic Building Infrastructure Investments**

There are two main drivers necessitating significant investment in the Holyrood building's control system. Firstly, the building is aging and some of the technology installed in the early 2000s is reaching the end of its life. This is a natural part of building maintenance, and the Facilities Management team has an ongoing programme of work to replace and update assets and systems. Secondly, the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 commits Scottish Ministers to ensure Scotland reaches Net Zero by 2045. Decisions about future heating systems in public sector buildings must align with the Local Heat and Energy Efficiency Strategy and significantly reduce the use of gas within the next 10 years.

In practical terms, this means we need to:

- retain heat within the building and reduce energy usage by eliminating draughts to minimise heat loss
- stop using gas by replacing heating sources and upgrade systems
- improve the electrical infrastructure to ensure our network can safely cope with the transition from gas to electric heat sources, if decided.

Consultants were commissioned to demonstrate a route to Net Zero and reduce energy consumption at the Scottish Parliament. Options are being developed with considerations of effectiveness, costs and risks. Significant engagement has taken place with internal and external stakeholders, including utility companies and neighbours.

Critical assets will be replaced in a manner that aligns with a move towards Net Zero, with focus and priority given to investments that are common to all Net Zero solutions.

# Performance Report (Aithisg Coileanaidh)

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## A values-driven culture

### Progress against objectives

During 2024-25, some key highlights include:



Using positive action to increase the diversity of the parliamentary service alongside the growing diversity of our Members and their staff:

- embedded Positive Action in the SPCB's Recruiting for Excellence Policy.
- continued to assess the SPCB's workforce data to identify any issues of under-representation, compared to Census population data. Targeted positive action approaches were implemented, particularly with the aim of increasing applications received from minority ethnic candidates.

Further achievements are highlighted in the Diversity and Inclusion section in the Accountability Report, page 49.

### **A closer look: Our approach to delivering learning and development**

During 2024-25, we continued to embed a revised approach to Learning & Development (L&D) focused on driving high performance, retention and culture. We now have a centralised L&D budget, and day-to-day delivery through a Managed Learning Service (MLS) provider. Our MLS provider continues to onboard existing suppliers where suitable, ensuring that individual and specialist needs are met, whilst maximising the financial benefits of working with an MLS provider.

We are now benefitting from more efficient use of the L&D budget. Whereby internal expertise, online and in-person learning, on demand content and prioritised L&D capacity are combined to offer the right opportunities at the right time, to the right colleagues. This ensures we have an L&D approach that meets the needs of our current and future workforce plans and helped us reduce our L&D budget, saving 10% on running costs.



# Performance Report (Aithisg Coileanaidh)

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## Operational excellence

### Progress against objectives

During 2024-25, some key highlights include:



Continued to establish financial stability and greater flexibility in our resourcing by creating a robust baseline Session 6 resource model and medium-term financial plan for the session:

- developed an interim Strategic Workforce Plan outlining actions for the next two years. The plan aims to ensure the right skills, behaviours, productivity and capacity are in place to continue delivering priorities within available resources for Session 6. It also seeks to align our workforce with the strategic aims for Session 7.
- continued to develop the suite of people analytics and insights for managers to support improved workforce planning and evidence-based decision making. This includes the provision of monthly workforce dashboards and self-service access to standard reports and people data via the people services and payroll system.
- engaged extensively with leaders, managers and staff to identify opportunities and challenges to overcome to ensure a successful implementation and transition to shorter working hours (35 hour working week) by the SPCB's commitment date of 1 March 2026.



Improved the effectiveness and efficiency of our processes and systems. This includes increased automation of work and use of enabling technologies and consideration of digital first approaches that both support efficiency and our environmental targets:

- progressed delivery of the new cloud-based Business Bulletin production system. This involved developing new services including a legislation hub and business programme function. These services will capture parliamentary business information and data, supporting future developments in delivering parliamentary business services.
- tested and implemented new AI technologies with automatic speech recognition to convert audio speech to text, supporting the Official Report (OR) production process.
- completed phase 1a of the Corporate Systems Programme with the successful implementation of the new people services and payroll system and the finance core system.
- initiated a project to upgrade all end-user IT devices from Microsoft Windows 10 to Windows 11 across the Parliament. Commenced a phased roll out including early adopter testing, with communications issued to users and support available as required.
- initiated a project and approved an outline business case to begin the procurement phase for a replacement Lobbying Register website. The new website aims to enhance the user journey, increase automation and improve efficiencies.

# Performance Report (Aithisg Coileanaidh)



Enhanced office level and parliament level business continuity plans in the event of a cyber-attack and improve cyber prevention and disaster recovery planning:

- completed a programme of work to review and enhance our IT backup capabilities. This initiative complements existing capabilities and supports our continuous improvement efforts in cyber prevention.
- facilitated business continuity exercises with Business Information Technology and the SET to train and practice recovery procedures in the event of a successful cyber-attack.

## A closer look: Official Report Digital Transformation Programme

The first phase of the Official Report Transformation Programme aims to replace the outdated production system for the Parliament's Official Report with a modern and flexible system. This will support more efficient working practices and enhance how information from the OR is shared and used across various systems and processes within the Parliament.

A key challenge was to build the case for change and identify the most effective implementation approach for the new solution. The complexity lay in ensuring the solution addressed existing technical limitations while also providing a platform that supports the OR team's efficiency and ability to adapt to future change. The various delivery options and associated risks were analysed before developing an outline business case for scrutiny by the SET. Once approved, a competitive procurement exercise was conducted to ensure the purchased solution would deliver value for money.

Recognising the significant impact on key stakeholders, the programme has a dedicated OR resource to manage and coordinate the transition to the new system. Building on lessons from the successful automatic speech recognition pilot, the OR team and a dedicated working group will follow a similar structured change management approach. This includes utilising early adopters, collaborative working groups and a structured implementation plan to ensure effective transition and user adoption, while minimising disruption.

Following the approval of the final business case and contract award, the implementation, testing and commissioning of the new system will begin. This process is expected to be completed before the end of Session 6. This marks a significant step forward in modernising parliamentary reporting and represents a key investment in a modular, scalable digital platform. This platform has the potential to support broader service transformation in the future.

*David McGill*

**David McGill**  
**Clerk/Chief Executive**

25 September 2025

# Accountability Report (Aithisg Cunntachalachd)

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## Report of the Corporate Body

The accounts have been prepared in accordance with the Direction by The Scottish Ministers given on 17 January 2006 in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000.

### SPCB and senior managers

As at 31 March 2025 the membership of the SPCB was:

**Alison Johnstone MSP, Presiding Officer**

Appointed: 13 May 2021

**Claire Baker MSP**

Portfolio: Digital services, resilience and sustainability

Appointed: 20 May 2021

**Jackson Carlaw MSP**

Portfolio: Finance and organisational governance

Appointed: 20 May 2021

**Maggie Chapman MSP**

Portfolio: Business support and officeholders

Appointed: 20 May 2021

**Christine Grahame MSP**

Portfolio: Engagement and communications

Appointed: 20 May 2021

Claire Baker and Jackson Carlaw were the two SPCB representatives on the Advisory Audit Board.

A Register of Members' Interests and a Register of Interests for members of the Senior Executive Team are published on the Parliament's website. No related party conflicts have been identified.

The Senior Executive Team (SET) as at 31 March 2025 was:

**David McGill**, Clerk to the Parliament and Chief Executive

**Michelle Hegarty**, Deputy Chief Executive

**Lorna Hunter**, Director of People, Communications and Inclusion

**Sara Glass**, Director of Finance and Resilience

**Lynsey Hamill**, Director of Operations and Digital

**Callum Thomson**, Director of Parliamentary Business

# Accountability Report (Aithisg Cunntachalachd)

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The Remuneration Report contains information about the salary and pension entitlements of the above-named individuals.

In his role as Principal Accountable Officer and Head of the Parliamentary Service, it is the Clerk/Chief Executive's responsibility to determine the structure, governance and resources needed to ensure that the organisation runs well.

During 2023/24, the Clerk/Chief Executive commissioned a review of his senior staff structure. Following the review, the SET was established on 1 April 2024.

The SET comprises the Clerk/Chief Executive, the Deputy Chief Executive and four Director roles, broadly aligned with the pillars of the current Strategic Plan as follows—

- Director of People, Communications and Inclusion
- Director of Finance and Resilience
- Director of Operations and Digital
- Director of Parliamentary Business

In September 2024, the SET established an Investment Advisory Group (IAG) to streamline the governance arrangements for significant financial decisions around projects. This replaces the Strategic Resources Board which held its final meeting in June 2024.

An [organisation chart](#) is available on the Scottish Parliament website.

## Data security

As set out in the Assessment of Risk Management Arrangements, failure to adequately secure and control the Parliament's IT and communications systems against unauthorised access, including cyber-attack, is included within the SPCB's Risk Register. The Group Head of Digital Services is responsible for ensuring all key controls and any mitigating actions are operational. The SPCB continues to provide robust data protection compliance measures including mandatory UK GDPR online training for all staff which must be completed annually as well as regular updates for staff on data protection. No data breaches have been reported to the UK Information Commissioner for 2024-25.

# Accountability Report (Aithisg Cunntachalachd)

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## Statement of the SPCB's and Principal Accountable Officer's responsibilities

The Clerk to the Parliament and Chief Executive is, by virtue of his appointment, Principal Accountable Officer for the SPCB. The responsibilities of the Principal Accountable Officer, including the responsibility for the propriety and regularity of the public finances for which the SPCB is answerable, for keeping of proper records and for safeguarding the SPCB's assets, are set out in section 16 of the Public Finance and Accountability (Scotland) Act 2000.

The Principal Accountable Officer has prepared a statement of accounts in the form and on the basis set out in the Accounts Direction issued by Scottish Ministers. The accounts are prepared on an accruals basis and give a true and fair view of the SPCB's state of affairs and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Principal Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed and disclose and explain any material departures in the accounts, and
- Prepare the accounts on a going concern basis.

As Principal Accountable Officer for the SPCB, I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also aware of this information. I confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and judgements required for determining that the document is fair, balanced and understandable.

# Accountability Report (Aithisg Cunntachalachd)

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## Governance statement

### Scope of responsibility

In accordance with the responsibilities assigned to me as Principal Accountable Officer, I am responsible for maintaining a sound system of corporate governance that supports the achievement of the Scottish Parliamentary Corporate Body's Strategic Plan for the Scottish Parliament and the Scottish Parliamentary Service's Delivery Plan, whilst safeguarding the SPCB's public funds and assets.

This includes ensuring that arrangements for delegation are:

- robust and promote good management
- supported by staff with an appropriate balance of skills and experience
- management systems and procedures in place to support service delivery.

I am answerable to the Parliament for the exercise of these responsibilities.

## Governance Framework

### Scottish Parliamentary Corporate Body (SPCB)

The SPCB is elected by the Parliament in accordance with standing orders and comprises the Presiding Officer and four other Members. The SPCB typically meets fortnightly while the Parliament is in session. Meetings are attended by the Clerk/Chief Executive and senior officials. Membership details are set out in the Report of the Corporate Body on page 31.

The SPCB has formally authorised the Clerk/ Chief Executive to carry out most of the day-to-day functions of the SPCB under the terms set out in his letter of delegation.

### The Senior Executive Team (SET)

Following the review of senior staff, the SET came into effect on 1 April 2024. During 2024-25, the SET typically met fortnightly while the Parliament was in session, with a focus on discussion of strategic issues facing the Parliament and its staff.

Membership details can be found in the Report of the Corporate Body on page 31.

The SET advises the Clerk/Chief Executive on how to achieve the Parliament's strategic objectives. SET members share their expertise and knowledge and contribute to running the Parliament. This includes providing advice to the SPCB on budget and staffing levels for consideration and approval.

During 2024/25, the SET also ensured appropriate management systems were in place and operating effectively to ensure compliance with statutory and regulatory duties, including promoting good practice in equalities, environmental management and other corporate policies to ensure effective governance across the organisation.

# Accountability Report (Aithisg Cunntachalachd)

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## Advisory Audit Board (AAB)

The AAB considers, advises and reports on the SPCB's arrangements for governance, finance, audit and risk. In particular, the AAB advises the Principal Accountable Officer on whether the necessary assurances required for signing the Governance Statement have been received. The AAB specifically considers the adequacy of internal controls (financial management and otherwise); the arrangements for assessing and managing risk; the planned activity of internal audit and results of its work; the planned activity of Audit Scotland and results of its work; and the adequacy of management responses to audit issues.

The AAB comprises two members of the SPCB and three independent persons, one of whom is chair. Independent persons are appointed following open competition based on their expertise and experience in governance, audit and public services. AAB membership has been quorate at all meetings. The AAB reports the findings of its work to the SPCB annually for the purposes of signing the annual report and accounts and at such other times as it considers necessary.

Membership of the AAB during 2024-25 comprised:

**David Watt** (Chair from 1 June 2024)

**Andy Shaw** (Chair until demitting office on 31 May 2024)

**Steve Renwick** (Independent member from 1 September 2024)

**Siobhan White** (Independent member from 1 September 2024)

**Claire Robertson** (Independent member until demitting office on 31 October 2024)

**Claire Baker** MSP

**Jackson Carlaw** MSP

The Advisory Audit Board (AAB) met three times in the year ended 31 March 2025.

## Officeholders

The SPCB supports seven officeholders: Scottish Public Services Ombudsman; Scottish Information Commissioner; Children and Young People's Commissioner Scotland; Scottish Human Rights Commission; Commissioner for Ethical Standards in Public Life in Scotland; Standards Commission for Scotland and the Scottish Biometrics Commissioner.

The SPCB's responsibilities are set out in statute and require the SPCB to provide annual funding, determine the officeholders' terms and conditions of appointment, appoint certain officeholders, approve staff numbers and their terms and conditions of employment and the location of their offices.

It also provides funding to the Electoral Commission for its devolved activity in Scotland.

In this reporting year, the SPCB has continued to be engaged in raising awareness of the expansion of the number of officeholders which impacts on the SPCB's financial and staff resources. The SPCB welcomed the Finance and Public Administration Committee's Report into Scotland's Commissioner Landscape and the establishment of the SPCB Supported Bodies Landscape Review Committee which has been asked by Parliament to review and develop a framework for SPCB supported bodies including by:

- defining how these bodies can be held to account and scrutinised
- setting stronger criteria for creating new supported bodies



# Accountability Report (Aithisg Cunntachalachd)

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- identifying how services and offices can be shared between these bodies.

The SPCB continues to pursue its shared services agenda and will be co-locating one of the new officeholders, the Patient Safety Commissioner for Scotland, once appointed, in Bridgeside House where four of the officeholders are located. The Ombudsman will provide the new commissioner with shared central services including payroll, HR and FM services.

## External audit

The Auditor General for Scotland is responsible for auditing the SPCB's accounts. This is the third year of a five-year cycle of audit appointment from 2022-23 to 2026-27 inclusive with the Auditor General continuing to appoint Audit Scotland to undertake the statutory audit of the SPCB. Further assurance on the effectiveness of the system of internal control is received by the work of Audit Scotland through their management letters, reports and independent auditor's report (pages 54-57).

The audit costs for 2024-25 were £0.1m (2023-24 £0.1m).

## Assessment of corporate governance

As Principal Accountable Officer, my assessment is that the corporate governance arrangements comply with generally accepted best practice principles and relevant guidance. In particular, the following processes and institutional arrangements have been established:

## Strategic Plan

Refer to performance overview on pages 6-7

## Delivery Plan

(refer to performance overview on pages 6-7)

## Performance measurement

Fundamental to the successful achievement of the strategic and delivery plans is the measurement and monitoring of performance. The SPCB receives quarterly reporting through the corporate performance report. The report measures performance against delivering excellence in our parliamentary services through key performance indicators, and progress against our strategic change objective key activities to improve accountability and performance. It also reports ratings on our compliance obligations at group level. This includes areas such as health and safety, fire safety, freedom of information, data protection, records management, equalities and financial and budget management

## Internal control environment

Systems of internal control are designed to identify the principal risks to the achievement of vision, strategic goals, aims and objectives and to manage and mitigate these risks efficiently, effectively and economically. The SPCB's assurance arrangements are designed to manage risk to an acceptable level recognising that risk cannot be eliminated entirely. Risk management can only provide reasonable and not absolute assurance of effectiveness. These arrangements have been in place for the SPCB for the year ended 31 March 2025 and up to the date of approval of the annual accounts. These accord with the guidance set out in the Scottish Public Finance Manual (SPFM). Risks and internal controls were routinely reviewed by

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SET and are tested as part of the rolling internal audit programme. There were no significant internal control or risk management breaches identified during 2024-25.

Two major enterprise systems (Finance and HR) were replaced during the current financial year. Parliament procured and implemented i-Trent HR & Payroll software to replace the existing Scottish Parliament HR & Payroll systems, and Oracle Fusion ERP (Enterprise Resource Management) replaced the existing Corporate Finance Systems (SEAS) as part of a major Scottish Government led implementation programme. Both systems successfully went live in October 2024.

Such large-scale project implementations have a major impact on existing business processes and controls, however careful planning, design and testing was carried out in order to mitigate this risk to the internal control environment. A review of the new Payroll/ HR system was carried out by Internal Audit in June 2025 and no significant issues were found. A similar review of the Finance system control environment is planned for 2025/26.

## Internal audit

The overall objective of internal audit is to provide independent assurance on the adequacy and effectiveness of the systems of governance and internal controls designed by SET to manage risk and enable the achievement of strategic goals, aims and priorities whilst ensuring accountability for public funds.

During 2024/25, internal audit for the SPCB followed the principles of Public Sector Internal Audit Standards (PSIAS). Services were provided by a full time Head of Internal Audit (approximately 200 days per annum), with additional specialist support from a professional services firm on a call off basis (approximately 50 days per annum). Grant Thornton UK LLP was appointed to support the Head of Internal Audit in July 2021 for an initial 3-year period with two annual options following an open competitive tender process. During 2024, the SPCB exercised its option to extend the contract with Grant Thornton UK LLP until August 2026.

The internal audit plan for 2024-25 was reviewed and approved by the AAB which received regular progress reports, detailed findings, conclusions (including an independent opinion on the level of assurance offered over the internal control environment) and any recommendations proposed for control enhancement. Internal audit recommendations agreed with management were endorsed by the AAB which sought evidence that agreed recommendations have been actioned and implemented by way of regular follow up.

During 2024-25, internal audit work included reviews in the areas of: Reimbursement of Members Expenses – claims for reimbursement in year; Cyber Security; Implementation of Payroll System; Risk Management Framework; and Compliance Arrangements. All internal audit reviews concluded with a 'substantial' or 'satisfactory' level of assurance in place.

There has been sufficient coverage of internal audit activity work during 2024-25 to allow the Head of Internal Audit to provide an Internal Audit Assurance Statement. The overall conclusion from the work of internal audit for the year to 31 March 2025 is that a satisfactory level of assurance may be taken from the areas reviewed within the annual internal audit plan, subject to the timely implementation of agreed recommendations.

The SPCB's Head of Internal Audit was appointed as Interim Chief Financial Officer for the Parliament for 6 months until 31 October 2025 which thereby falls in the intervening period prior to this annual report being finalised and signed. Global Internal Audit Standards (GIAS),

# Accountability Report (Aithisg Cunntachalachd)

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which became effective in the UK public sector in April 2025, have been adopted by the SPCB and these require that appropriate steps are taken to ensure continued objectivity and integrity of internal audit provision should the Head of Internal Audit assume responsibilities beyond internal auditing. Consistent with the requirements of the GIAS, and to ensure current and future independence of the Parliament's internal audit provision, an external provider of internal audit services will independently perform and report on internal audit assignments that fall within the areas that the Head of Internal Audit has had operational oversight. These arrangements will remain in place for a period 12 months following the end of the Head of Internal Audit's interim appointment.

## Audit Scotland

In the course of the statutory audit in 2024-25, Audit Scotland has not identified any major control weaknesses during the year.

## General

- Regular reports from managers on the steps they are taking to manage risks in their areas of responsibility including progress reports on key projects.
- A policy on fraud prevention and whistle blowing, and guidance is in place.
- The SPCB complies with the principles of the Scottish Public Finance Manual.
- The SPCB has a dedicated set of Standing Financial Instructions “based on the Scottish Public Finance Manual” which contain financial policies and procedures that are specific to the SPCB.
- The AAB reviews and recommends the annual report and accounts for approval including the Governance Statement. It considered, in detail, Audit Scotland's Annual Audit Report on 17 September 2025 and recommended presentation to the SPCB for formal consideration, approval and signing by the Principal Accountable Officer.
- The SPCB approves the accounts including the Governance Statement.
- The AAB reported formally to the SPCB in September 2025 confirming the evidence and assurances it had received in year.

## Assessment of risk management arrangements

As Principal Accountable Officer, my assessment is that the SPCB's risk management arrangements continue to comply with generally accepted good practice principles and guidance from relevant professional bodies. My assessment is further assured through the completion, and satisfactory rating, of a recent high-level review of our approach to strategic risk management as part of our internal audit programme.

The following processes and institutional arrangements are in place:

Management of risk forms a key part of the SPCB's strategic and delivery planning and is monitored and reported by way of a quarterly risk management report on our Principal Risks. This is considered alongside strategic and delivery planning and monitoring and high-level performance indicators which are designed as tools for decision making and resource

## Accountability Report (Aithisg Cunntachalachd)

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allocation. Within the overarching context of the Performance Report, risks for the SPCB are derived from and link directly to the strategic plan, the delivery plan, individual office plans, priorities for change and other major projects.

At each of its meetings, the AAB continues to monitor and challenge the risk management framework, and the controls and actions designed to mitigate and manage risk effectively. The AAB will continue to engage with the Senior Executive Team on a range of organisational priorities and initiatives.

The principles of risk management and operational risk registers are used at office level as a key component of planning arrangements across the parliamentary service. The risk register is used routinely by internal audit to ensure that audit and assurance activity focuses on key areas of risk.

The Resilience Team has specific responsibility for curating and collating the Principal Risk Register and will work with senior officials to follow through on actions and mitigations.

We take a continuous improvement approach to all our governance processes, and management of risk is part of that. The Resilience Team is taking forward efforts on:

- Supporting delivery of effective change through advice, guidance and training for those involved with, and responsible for, delivering those changes.
- Improving how consideration of risk is included as part of assessing investment in projects at an early stage.

### Assurances and written authorities

Directors each sign a Certificate of Assurance for their areas of responsibility and accountability. These offer assurance on internal controls in respect of risk management, business planning, project management, financial management, fraud, procurement, human resources, equality and diversity, and health and safety for their respective group or office. Confirmation for 2024-25, that controls have been, and are, working well within groups and offices, has been received and there were no significant matters arising.

The SPCB is responsible for funding a number of Commissioner and Ombudsman bodies. These bodies were created by Acts of the Parliament and operate independently from the SPCB. As Principal Accountable Officer, I rely on the Accountable Officer for each of these bodies to be responsible for ensuring that an effective system of internal control is maintained and operated to safeguard the public funds and assets for which they are responsible. Each Officeholder has provided a written assurance of this for 2024-25.

# Accountability Report (Aithisg Cunntachalachd)

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## Remuneration and Staff Report

The sections marked (Audited) in this Remuneration and Staff Report are subject to a separate opinion by Audit Scotland. The other sections of the Remuneration and Staff report were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

### Remuneration policy

#### Staff

The remuneration for the Clerk to the Parliament and Chief Executive is set by the SPCB taking into account his role and responsibilities. Salaries for other senior staff form part of the pay settlement for all staff.

#### MSPs

MSP salaries are directly linked to public sector increases for public sector employees in Scotland (ASHE index). The rate for 2024-25 is £72,196 (2023-24 £67,662). Pension benefits for MSPs and Office Holders are payable from the Scottish Parliamentary Pension Scheme (SPPS), and separate annual accounts are published for this on the Scottish Parliament website.

The SPCB members receive no additional remuneration for their role. Similarly, MSPs serving as Conveners to Parliamentary Committees do not receive any additional remuneration. The Presiding Officer and two Deputy Presiding Officers receive additional salary for delivery of their roles.

#### Ministerial

In respect of ministers in the Scottish Government, the salary for their services as an MSP along with the supplementary element for ministerial appointment, are both paid by the SPCB. Disclosure on the ministerial element of salary and pension entitlements is contained within the Scottish Government Consolidated Accounts which can be accessed at the Scottish Government website. These also include disclosure details on the two law officer appointments within Scotland (the Lord Advocate and the Solicitor General for Scotland). Ministerial severance in respect of Ministerial changes is disclosed in Note 3.

#### Independent Officeholders

Under the legislation establishing the independent Officeholders (i.e. the Auditor General for Scotland, Scottish Information Commissioner and the Scottish Public Services Ombudsman etc.) the SPCB is responsible for determining their terms and conditions of appointment. Remuneration information is available in the officeholders' annual accounts. Officeholder salaries are uprated in line with the percentage uplift awarded to the SPCB pay scales.

#### Service contracts – SPCB staff

Appointments of SPCB staff, on terms and conditions set by the SPCB, are made in accordance with SPCB recruitment policy which requires appointment to be on merit on the basis of fair and open competition, but also includes the circumstances when appointments may otherwise be made. These principles are set out in our recruitment process and more information is available on the SPCB website recruitment pages.

SPCB staff are not civil servants, but pension benefits are provided through the Civil Service Pension Scheme arrangements.

# Accountability Report (Aithisg Cunntachalachd)

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## Service contracts – Officeholders

Standing Orders provide for the nomination of individuals for appointment to an office by His Majesty and individuals who are appointed by the Scottish Parliamentary Corporate Body with the agreement of the Scottish Parliament.

## Appointments made by His Majesty

Professor Angela O'Hagan was appointed by His Majesty as the Chair of the Scottish Human Rights Commission. Professor O'Hagan's fixed term appointment is from 28 August 2024 to 27 August 2030.

## SPCB Appointments with the agreement of the Scottish Parliament

Lezley Stewart was appointed as a Member of the Standards Commission for Scotland from 29 April 2024 to 28 April 2030.

Morag Ferguson was appointed as a Member of the Standards Commission for Scotland from 3 June 2024 to 2 June 2030.

Malcolm Bell was appointed as a Member of the Standards Commission for Scotland from 10 March 2025 to 9 March 2031.

## SPCB Appointments

Following an open recruitment exercise, Suzanne Vestri, who was already a Member of the Standard Commission for Scotland, was appointed as the Convener of the Standards Commission from 7 May 2024 to 6 February 2028.

## Officeholder Resignations

Jim Farish a part-time Member of the Scottish Human Rights Commission tendered his resignation which was accepted by the SPCB effective from 7 November 2024.

## Remuneration (salary and pensions)

The following sections provide details of the remuneration and pension interests of senior staff and Officeholders. Those for senior staff are presented in banding ranges for salary and pension. Information for Parliament officeholders is presented on actual salary figures and total remuneration to the nearest £1,000. Pension benefits represent the present value of future pension benefits accrued during the year. Details of pensions and cash equivalent transfer values are disclosed based on information supplied by MyCSP for SPCB senior staff and by the Scottish Public Pensions Agency for Parliament Officeholders. Where there are large movements in the pension benefits this is usually associated with the impact of individual salary increases, the scheme that the individual belongs to and any individual contributions made by the employee. Further information on all the schemes is available on the civil service website in the scheme booklets.



# Accountability Report (Aithisg Cunntachalachd)

## Single total remuneration (Audited)

### SPCB Senior Staff

	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	Salary	Salary	Pension	Restated	Total	Restated
	£'000	£'000	benefits <sup>1</sup>	Pension	£'000	Total
			£'000	benefits <sup>1</sup>		£'000
				£'000		
<b>David McGill</b>	180-185	170-175	109	48	290-295	220-225
<b>Michelle Hegarty</b>	140-145	130-135	86	43	230-235	175-180
<b>Lorna Hunter</b>	115-120	90-95	180	70	295-300	160-165
<b>Sara Glass</b>	115-120	95-100	46	38	160-165	135-140
<b>Lynsey Hamill</b>	115-120	95-100	46	38	160-165	135-140
<b>Callum Thomson</b>	115-120	95-100	171	30	285-290	125-130

### Parliament officeholders

	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	Salary	Salary	Pension	Pension	Total	Total
			benefits	benefits	(to nearest	(to nearest
			(to nearest	(to nearest	£1,000)	£1,000)
			£1,000) <sup>1</sup>	£1,000) <sup>1</sup>	£	£
	£	£	£	£		
<b>Alison Johnstone</b>	54,256	50,849	21,000	16,000	75,000	67,000
<b>Annabelle Ewing</b>	33,989	31,854	13,000	10,000	47,000	42,000
<b>Liam McArthur</b>	33,989	31,854	13,000	10,000	47,000	42,000

<sup>1</sup> The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights. Accrued pension benefits for any individual affected by the Public Service Pensions Remedy (PSPR) 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 judgement. The PSPR 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 pensions 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.



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## Salary

Salaries in the above table are the amount earned in the financial year and include, where applicable, overtime, reserved rights, recruitment and retention allowances and any other allowance to the extent that is subject to UK taxation. They do not include National Insurance or Superannuation contributions. There are no performance bonuses as the scheme for payment of these ended in 2005-06. Salary disclosed in the table above for Parliament officeholders excludes the MSP element and relates solely to the office.

## Parliament Officeholders

In respect of office holders, the salary shown is that for the appointment itself together with related pension. Scottish Ministers' disclosure is contained within the Scottish Government's accounts. The Presiding Officer's and the Deputy Presiding Officers' pension benefits are paid from the SPPS. Their pensions accrue at the rate of either 1/40<sup>th</sup> or 1/50<sup>th</sup> of their final officeholder pensionable earnings for each year that the office is held. There is no automatic lump sum but these office holders may commute some of their pension to provide a lump sum.

## Benefits in kind

No benefits in kind were paid to SPCB senior staff or Scottish Parliament office holders in 2024-25 or 2023-24.

## Salary Multiples (Audited)

The 2024-25 staff pay award applied from 1 April 2024. For staff at the top of grade (which applies to nearly 70% of staff) the uplifts from then were as follows:

- 5.2% Grade 2 pt1
- 4.8% Grade 2 pt2
- 4.6% Grade 3 pt3
- 4.3% Grade 3 pt4
- 4.2% Grade 3 pt5, solicitors and legal trainees

In addition, there was a 4.2% uplift to the on-call allowance effective from 1 April 2024.

The highest paid member of staff in 2024-25 and 2023-24 was the Clerk/Chief Executive. His remuneration before pension benefits was in the range of £180,000-£185,000 in 2024-25 and £170,000-£175,000 in 2023-24. This represents a 5.8% increase and includes an incremental uplift. In 2024/25 SPCB implemented a progressive pay award where a flat rate of £1,500 was paid to all grade 2 staff. This represented a 5.2% increase for staff on point 1 and 4.8% on point 2 of the salary scale before any incremental uplifts due.

The median salary of the SPCB workforce in 2024-25 was £43,764 which represented a 5.05% decrease on the 2023-24 median of £46,091. This was due to higher staff turnover in the current year which, in line with SPCB pay policies results in more newly recruited staff starting on the first grade point. In addition, new operational posts were created within the Security service to reduce reliance on agency staff. There were no staff salaries in excess of the Clerk to the Parliament and Chief Executive with the lowest staff salary in 2024-25 being in the band £30,000-£35,000 (2023-24 £30,000-£35,000).

Pay ratio information when compared to the Clerk/Chief Executive is set out below:

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Year	25th percentile pay	25th percentile pay ratio	Median pay	Median pay ratio	75th percentile pay	75th percentile pay ratio
2024-25	£32,818	5.56	£43,764	4.17	£58,461	3.12
2023-24	£31,318	5.51	£46,091	3.74	£59,625	2.89

The pay ratios are consistent with the pay, reward and progression policies for SPCB employees.

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## Pension benefits (Audited)

### SPCB senior staff

	Accrued pension at pension age as at 31/03/25 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/25 £'000	CETV at 31/03/24 Restated £'000	Real increase in CETV as funded by employer £'000
<b>David McGill</b>	80-85 plus a lump sum of 210-215	5-7.5 plus a lump sum of 2.5-5	2,007	1,828	95
<b>Michelle Hegarty</b>	50-55	2.5-5	1,029	909	73
<b>Lorna Hunter</b>	35-40 plus a lump sum of 85-90	7.5-10 plus a lump sum of 15-17.5	766	569	166
<b>Sara Glass</b>	10-15	2.5-5	162	114	30
<b>Lynsey Hamill</b>	25-30	2.5-5	356	298	25
<b>Callum Thomson</b>	50-55	7.5-10	995	801	155

### Parliament officeholders

<b>Alison Johnstone</b>	5	1	93	63	19
<b>Annabelle Ewing</b>	3	1	65	44	14
<b>Liam McArthur</b>	3	1	55	38	11

## Cash Equivalent Transfer Values (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular 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 as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential

# Accountability Report (Aithisg Cunntachalachd)

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reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

## Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## Civil Service Pensions

Pension benefits for SPCB employees are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

The Commissioners and Ombudsman are members of the Civil Service pension arrangements.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

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As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy 6 is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS 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 PCSPS 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.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website <https://www.civilservicepensionscheme.org.uk/>

The current pension scheme rules for MSPs and office holders (including the Lord Advocate and the Solicitor General for Scotland) are set out in the Scottish Parliamentary Pensions Act 2009 with pension scheme rules in Schedule 1 of the 2009 Act.

The main benefits of the scheme are a pension of  $1/50^{\text{th}}$  or  $1/40^{\text{th}}$  of final salary for each year of service on retirement at age 65. Pensions are increased annually in line with changes in the Consumer Prices Index. Members accruing benefits at the rate of  $1/40^{\text{th}}$  pay a contribution equivalent to 11% of their MSP/office holder salary. Members accruing benefits at the rate of  $1/50^{\text{th}}$  pay a contribution equivalent to 6% of their MSP/office holder salary. The SPCB pays the employer contribution representing the balance of cost as advised by the Government Actuary. For 2024-25 the contribution rate was 21.8% of pensionable salary (21.0% 2023-24).

# Accountability Report (Aithisg Cunntachalachd)

## Staff Report

### Staff costs and numbers (Audited)

Staff pay costs consist of:

	2024-25 £M	2023-24 £M
	Total	Total
Salaries		
SPCB	30.3	29.3
Seconded staff	0.2	0.2
Social security costs		
SPCB	3.2	3.0
Seconded staff	-	-
Other pension costs		
SPCB	8.3	7.5
Seconded staff	-	-
SPCB Salary Cost per Note 3 to the Accounts	<b>42.0</b>	<b>40.0</b>

SPCB Staff salary costs include £0.6m of Contractors costs and £0.3m of Agency costs (2023-24 £0.8m and £0.5m respectively).

Information on staff pay in 2024-25 can be found in the Performance Overview, Financial position section on page 13.

### Exit packages

In 2024-25 any staff departures under voluntary exit schemes were notified to the Cabinet Office in line with the Civil Service Compensation Scheme terms and the business cases approved by the Clerk/Chief Executive. Further details have not been disclosed in order to protect the identity of individual staff members.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Information on MSP and Ministers salaries can be found in Note 3 to the Accounts.

	2024-25	2023-24
<b>Staffing (FTE):</b>	<b>595</b>	<b>587</b>
Comprising:		
SPCB staff	580	566
Seconded	3	3
Contractor	2	6
Agency	10	12

# Accountability Report (Aithisg Cunntachalachd)

## Staff composition and sickness absence

	2024-25	2023-24
<b>Gender (SPCB staff):</b>		
Female	56%	56%
Male	44%	44%
<b>SPCB:</b>		
Female	80%	80%
Male	20%	20%
<b>Leadership Team:</b>		
Female	67%	70%
Male	33%	30%
<b>Absence</b>	9.71 days	10.12 days

Information on staff turnover can be found in the Performance Analysis section page 21.

## Diversity and inclusion

The Parliamentary Service supports the strategic aims of the SPCB by promoting a respectful and inclusive working environment that inspires excellence, where people and performance thrive. We want all colleagues to feel a sense of the importance placed on them in delivering the aims of the strategic plan.

The key highlights this year included the following:

- The roll-out of our updated performance management process continued in this year. Wellbeing conversations are embedded in our Managing for Excellence framework. Line managers are provided with tools and support in having conversations with their staff about their wellbeing as well as measuring how they are progressing with strategic objectives and individual aims.
- We have implemented an internally focused communication and engagement campaign to enhance the collective awareness and understanding of equity, diversity, inclusion and belonging. Sharing resources, individual success stories and celebrating what we do well.
- Following the review of our Recruiting for Excellence Policy, guidance on how positive action will be used to increase the diversity in our staff group for groups who are under-represented has been included. An inclusive recruitment toolkit has been developed for recruiting managers and is now part of our Management Essentials programme.

## Employment of disabled persons

At the Scottish Parliament we want a place to work and visit that is accessible and open to people from all walks of life and backgrounds.

The Scottish Parliamentary Corporate Body is recognised as a Disability Confident Leader employer. It is of great importance to us that we demonstrate our commitment to the employment and development of disabled people.



# Accountability Report (Aithisg Cunntachalachd)

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The Parliament promotes opportunities to and welcomes job applications from disabled people. We ensure that our recruitment process is accessible. Disabled people are provided with adjustments and support in the recruitment process and throughout their employment.

The Parliament's commitment to the employment and career development of disabled people is supported through the Recruiting for Excellence Policy. Values-based recruitment is used to attract and select people who share the Parliament's values of Stewardship, Inclusiveness, Excellence and Respect.

Once in employment, the Parliament provides support through a range of policies and adjustments. Support to disabled employees at the Parliament include flexible working patterns or hours, provision of equipment and assistive technology and through adjustments to the working environment. Disability Adjustment Plans assist people with ensuring that any adjustments they have in place for their disability are reviewed on a regular basis and will be in place to support any move to a new role.

Policies and procedures that support disabled people to work and in their career development at the Parliament include Dignity at Work Policy, Guidance for Line Managers - Supporting Disabled Staff in the Workplace, Individual Wellbeing Plans, which are embedded in our performance management approach, and our Positive About Mental Health and Wellbeing Policy.

In the most recently available reporting year (2023-24) when asked to report on a disability for the annual Diversity Monitoring Report, 11.5% of staff reported they had a disability. This was an increase from 9.7% in the previous reporting year.

## Staff communications

### Senior Executive Team updates

A revised senior management structure came into place on 1 April 2024. The newly formed Senior Executive Team has issued updates on its fortnightly meetings since June. These are published on the intranet the same week as the meeting takes place and provide a plain English summary of topics covered. Through these updates, colleagues have been kept updated on quarterly reports and risk management, leadership engagement, strategic planning and other issues covered at meetings.

## Leadership Engagement

In June 2024, the Senior Executive Team reaffirmed its commitment to leadership engagement by developing a comprehensive framework aimed at enhancing staff involvement and communication. This initiative recognises the value of leadership at all levels of the organisation.

Led by the Clerk/Chief Executive and supported by the Director of People, Communications, and Inclusion, the framework focuses on creating opportunities for office heads and team leaders to contribute innovative ideas, collaborate effectively, and foster a transparent and positive workplace culture.

# Accountability Report (Aithisg Cunntachalachd)

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Key components of the framework include the establishment of a Leadership Engagement Network and a Colleague Engagement Forum. These platforms are designed to facilitate open dialogue and ensure that colleagues are informed and consulted on important matters.

Through these efforts, the Senior Executive Team aims to inspire and motivate teams, promote inclusivity, and encourage collective decision-making to drive the organisation's vision forward.

## All-staff meeting

An all-staff meeting was held in early December around the theme of “Parliament of the Future” which is how we are framing our strategic planning for session 7. Staff had the opportunity to come together in the debating chamber. The Clerk/Chief Executive addressed staff and focused on future planning. Our guest speaker and facilitator was Esther Robertson. In the 1990s, Esther was Coordinator of the Scottish Constitutional Convention whose 1995 publication ‘Scotland’s Parliament, Scotland’s Right’ provided the blueprint for devolution. She then served as a member of the Consultative Steering Group whose report formed the basis of the standing orders and procedures of the Parliament. The aim of Esther’s speech was to inspire colleagues to reflect on the founding principles of the Scottish Parliament as a useful context to considering what the Parliament could aspire to be in the future.

Esther also facilitated a Q&A session for staff with a panel made up of our Senior Executive Team.

Following the Chamber session, colleagues were invited to join a “Future Café” with stalls on a number of topics related to the future of the Parliament. Each stall gathered views from colleagues about various aspects of future planning which would be used to inform our session 7 strategy.

In March 2025, colleagues were invited to complete a survey about “Parliament of the Future” to gather further views from staff to inform planning.

## Shorter Working Hours

Scottish Parliamentary Service staff are transitioning to shorter working hours by March 2026 as part of the SPCB's pay agreement for 2024/25. This initiative, which applies pro-rata for part-time colleagues, aims to support staff wellbeing and work-life balance. Workshops and engagement sessions were held with office heads and team leaders early in the year in advance of further engagement with all staff. The first stage of this wider engagement was a staff survey which was held in March.

## Clerk/Chief Executive’s meetings with teams

The Clerk/Chief Executive committed to meeting with all teams over the second part of the year. As at the end of March, he has met with the majority of colleagues at their team meetings. Colleagues had the opportunity to ask a question anonymously in advance of their meeting but were encouraged to raise questions in person at the meeting. The format of the meetings was decided by each team. For the most part, this involved team members providing a brief summary of recent work, achievements and challenges. The Clerk/Chief Executive then provided an overview of election planning which had got underway in the early part of 2025. Colleagues' questions were wide and varied with some key themes emerging such as questions around the shorter working hours and election planning.

# Accountability Report (Aithisg Cunntachalachd)

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## Trade union relationships

The SPCB officially recognises three trade unions for collective bargaining. A partnership agreement is in place between the SPCB and the Scottish Parliament Trade Union side setting out agreed common goals and principles.

## Health and Safety

The SPCB is committed to promoting health and safety and fire safety as a priority issue. Its primary policy objectives are to ensure that:

- SPS staff;
- other colleagues who work in the building, including Members and their staff, contractors and Ministerial staff, and
- visitors to the Parliament

are all, so far as is reasonably practicable, kept safe and not exposed to risks to their health and safety.

To deliver the policy, the SPCB has developed H&S arrangements covering the full scope of its operations, including fire safety, risk assessment, safety monitoring, audit, first aid, display screen equipment and hybrid working. These arrangements have the full support of SPCB and SET but are dependent on the support and compliance of all stakeholders to ensure their success.

Our health and safety committee consults staff and stakeholders on the measures taken to ensure health and safety at work, and has representation from staff, management, MSPs and MSP staff.

We maintain effective working relationships with internal and external stakeholders, including enforcing authorities, and we share knowledge, information and services with other legislatures and public sector organisations.

We deliver a comprehensive programme of training for staff and occupiers covering fire safety, general health and safety awareness plus role specific fire and health and safety training.

SET maintains strategic oversight of the health and safety management system and fire safety and health and safety performance.

## Expenditure on consultancy

During 2024-25 £0.9m was spent on external consultancy including general and property advisors (£0.7m 2023-24). Expenditure in 2024-25 included property advice on BEMS replacement and other facilities management change programmes and Government Actuary advice.

# Accountability Report (Aithisg Cunntachalachd)

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## Parliamentary accountability disclosures

### Losses and special payments

There were no individual losses or special payments in excess of £300,000 which would require separate disclosure in either 2024-25 or 2023-24.

### Gifts

There were no individual gifts made in excess of £250,000 which would require separate disclosure in either 2024-25 or 2023-24.

### Remote contingent liabilities

There are no remote contingent liabilities to disclose.

Contingent liabilities that meet the disclosure requirements in IAS 37 Provisions & Contingent Liabilities are included in Note 18 of the Notes to the Accounts.

*David McGill*

**David McGill**  
**Clerk/Chief Executive**

25 September 2025

## Independent Auditor's Report

Report of the Auditor General for Scotland to the Scottish Parliamentary Corporate Body and 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 Scottish Parliamentary Corporate Body for the year ended 31 March 2025 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers' Equity and notes to the accounts, including the statement of accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net operating expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 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)). 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 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. 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.

# Accountability Report (Aithisg Cunntachalachd)

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

## **Risks of material misstatement**

The most significant assessed risks of material misstatement that have been identified and judgements thereon are reported in the separate Annual Audit Report.

## **Responsibilities of the Principal Accountable Officer for the financial statements**

As explained more fully in the Statement of the SPCB's and Principal Accountable Officer's Responsibilities, the Principal 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 Principal 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 Principal Accountable Officer is responsible for 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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Principal 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 Principal 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.

# Accountability Report (Aithisg Cunntachalachd)

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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 my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://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, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and
- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

### Responsibilities for regularity

The Principal 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 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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

### Other information

The Principal 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



# Accountability Report (Aithisg Cunntachalachd)

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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 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 Public Finance and Accountability (Scotland) Act 2000 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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

## Matters on which I report by exception

I 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 the separate 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.

Stephen Boyle  
Auditor General for Scotland  
102 West Port  
Edinburgh  
EH3 9DN



26 September 2025

## Financial Statements (Aithrisean Ionmhais)

### Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025

	Note	2024-25 £M	2023-24 £M
<b>Administration costs</b>			
Staff and members' salaries	3	56.7	53.7
Other administration costs	5	52.5	48.6
Depreciation	7, 8	14.4	13.6
Commissioners, Ombudsman and other related parties	19	15.7	14.5
<b>Gross administration costs</b>		<b>139.3</b>	<b>130.4</b>
Operating income	6	(0.6)	(0.6)
<b>Net operating expenditure</b>	<b>2</b>	<b>138.7</b>	<b>129.8</b>
<b>Other comprehensive net expenditure</b>			
Net gain on revaluation of buildings and fixed plant	7	(22.6)	(23.9)
Net loss in respect of realised element of revaluation reserve	7(c)	6.5	5.1
Net gain on pension reserves	4	(12.8)	(1.5)
<b>Comprehensive net expenditure</b>		<b>109.8</b>	<b>109.5</b>

*The notes on pages 63 to 89 form part of these accounts.*

# Financial Statements (Aithrisean Ionmhais)

## Statement of Financial Position

As at 31 March 2025

	Note	2025 £M	2024 £M
<b>Non-current assets:</b>			
Property, plant and equipment	7	402.1	392.0
Intangible assets	8	0.0	0.1
Trade and other receivables (after 1 year)	10	0.6	0.2
<b>Total non-current assets</b>		<b>402.7</b>	<b>392.3</b>
<b>Current assets</b>			
Inventories	9	0.1	0.1
Trade and other receivables	10	1.8	2.0
Cash and cash equivalents	11	2.8	2.8
<b>Total current assets</b>		<b>4.7</b>	<b>4.9</b>
<b>Total assets</b>		<b>407.4</b>	<b>397.2</b>
<b>Current liabilities</b>			
Trade and other payables (within 1 year)	12	(11.3)	(11.8)
Provisions for liabilities and charges	13	(0.1)	(0.3)
<b>Total current liabilities</b>		<b>(11.4)</b>	<b>(12.1)</b>
<b>Total assets less current liabilities</b>		<b>396.0</b>	<b>385.1</b>
<b>Non-current liabilities</b>			
Members' pension assets	14	18.0	6.2
<b>Total non-current liabilities</b>		<b>18.0</b>	<b>6.2</b>
<b>Assets less liabilities</b>		<b>414.0</b>	<b>391.3</b>
Represented by:			
<b>Taxpayers' equity</b>			
General fund		178.7	184.0
Revaluation reserve		217.3	201.1
Pension reserve		18.0	6.2
<b>Total taxpayers' equity</b>		<b>414.0</b>	<b>391.3</b>

*The financial statements on pages 58 to 62 were approved by the Scottish Parliamentary Corporate Body on 25 September 2025. The Principal Accountable Officer authorised these statements for issue on 25 September 2025.*

*David McGill*

**David McGill**  
**Clerk/Chief Executive**

*The notes on pages 63 to 89 form part of these accounts.*

# Financial Statements (Aithrisean Ionmhais)

## Statement of Cash Flows

For the year ended 31 March 2025

	Note	2024-25 £M	2023-24 £M
<b>Cash flow from operating activities</b>			
Net operating expenditure		(138.7)	(129.8)
Adjustments for non-cash items			
- Non-cash charges	20	1.1	1.1
- Depreciation	7, 8	14.4	13.6
Decrease in inventories	9	-	0.1
Increase in trade and other receivables	10	(0.2)	(0.3)
(Decrease)/increase in trade and other payables		(0.3)	1.1
(Decrease)/increase in provisions	13	(0.2)	0.3
Net cash outflow from operating activities		<b>(123.9)</b>	<b>(113.9)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(2.0)	(1.6)
Purchase of intangible assets		-	-
Net cash outflow from investing activities		<b>(2.0)</b>	<b>(1.6)</b>
<b>Cash flows from financing activities</b>			
Financing from the Consolidated Fund		125.9	117.2
<b>Net increase in cash and cash equivalents</b>		<b>0.0</b>	<b>1.7</b>
Cash and cash equivalents as at beginning of period	11	2.8	1.1
Cash and cash equivalents as at end of period	11	2.8	2.8
<b>Net increase in cash and cash equivalents</b>		<b>0.0</b>	<b>1.7</b>
<b>Net cash requirement</b>			
Cash flows from financing activities	SOCTE	125.9	117.2
Increase in cash	11	-	(1.7)
		<b>125.9</b>	<b>115.5</b>

*The notes on pages 63 to 89 form part of these accounts.*

## Financial Statements (Aithrisean Ionmhais)

### Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2025

	Note	General fund £M	Revaluation reserve £M	Pension reserve £M	Total reserves £M
<b>Balance at 1 April 2024</b>		<b>184.0</b>	<b>201.1</b>	<b>6.2</b>	<b>391.2</b>
Revaluation of land, buildings and fixed plant	7	-	22.6	-	22.6
Revaluation of artwork	7	-	0.1	-	0.1
Transfer in respect of realised element of revaluation reserve	7(c)	6.5	(6.5)	-	-
Net movement in pension reserve	14	-	-	12.8	12.8
Non-cash charges – auditor remuneration	20	0.1	-	-	0.1
Movement in cash balances		-	-	-	-
Net operating cost		(137.8)	-	(1.0)	(138.8)
Net funding	Cash Flow	125.9	-	-	126.0
<b>Balance at 31 March 2025</b>		<b>178.7</b>	<b>217.3</b>	<b>18.0</b>	<b>414.0</b>

*The notes on pages 63 to 89 form part of these accounts*

## Financial Statements (Aithrisean Ionmhais)

### Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

	Note	General fund £M	Revaluation reserve £M	Pension reserve £M	Total reserves £M
<b>Balance at 1 April 2023</b>		<b>192.1</b>	<b>182.3</b>	<b>5.7</b>	<b>380.1</b>
Revaluation of land, buildings and fixed plant	7	-	23.9	-	23.9
Transfer in respect of realised element of revaluation reserve	7(c)	5.1	(5.1)	-	-
Net movement in pension reserve	14	-	-	1.5	1.5
Non-cash charges – auditor remuneration	20	0.1	-	-	0.1
Movement in cash balances		(1.7)	-	-	(1.7)
Net operating cost		(128.8)	-	(1.0)	(129.8)
Net funding	Cash Flow	117.2	-	-	117.2
<b>Balance at 31 March 2024</b>		<b>184.0</b>	<b>201.1</b>	<b>6.2</b>	<b>391.3</b>

*The notes on pages 63 to 89 form part of these accounts*

## Notes to the accounts

### 1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2024-25 UK Government Financial Reporting Manual (FReM). 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 accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the SPCB for the purposes of giving a true and fair view has been selected. The particular policies adopted by the SPCB are described below. They have been applied consistently in dealing with items considered material to the accounts.

#### a. Accounting Convention

The accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, financial instruments and inventories where material, at their value by reference to their current costs. In accordance with the principles of resource accounting, the gross funding received from the Scottish Consolidated Fund is reported directly within the General Fund and is not included in the operating income received in the year in the Statement of Comprehensive Net Expenditure.

In common with similar public bodies, the future financing of the SPCB's liabilities will be met by future grants of Supply approved annually by the Scottish Parliament. The approval of amounts for 2025-26 has already been given 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.

#### b. Property, Plant and Equipment (PPE)

The SPCB hold the legal title to all land, buildings and fixed plant shown in the accounts.

For land, buildings and fixed plant, the minimum level for capitalisation of spend is the greater of £10,000 or 0.5% of asset value, provided it is probable that the spend will bring future economic benefits. For other asset categories, the minimum level for capitalisation of spend is £5,000, including grouped value of related asset purchases. Furniture, fixtures and fittings are not capitalised.

Land, buildings and fixed plant valuations are undertaken by independent professional valuers every 5 years, in line with accounting standards and in accordance with Royal Institution of Chartered Surveyors Guidance. As a specialist property, the Parliament complex valuation is an assessment of fair value on a Depreciated Replacement Cost (DRC) basis. DRC is the current cost of replacing an asset with its modern equivalent less deductions for physical deterioration and obsolescence. A full valuation took place in 2024-25. In the years between valuations, indices provided by a professional valuer based on the General



## Financial Statements (Aithrisean Ionmhais)

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Buildings Cost (GBC) and the All-in Tender Price Index (ATPI) are applied. These indices are updated regularly and their value may rise or fall.

Artwork and donated assets are independently professionally valued on the basis of Insurance every 5 years. A full valuation by Bonhams took place on 17 February 2025. Donated assets are capitalised at current value on receipt and income is recognised in the year of receipt. The revaluation of purchased and donated artwork is reflected in the Revaluation Reserve (see Statement of Changes in Taxpayers' Equity).

All other assets are reported at depreciated historic cost.

### c. Intangible assets

In accordance with the FReM, Intangible assets are accounted for in line with the requirements of IAS 38 Intangible Assets.

Non-income generating assets are carried at depreciated replacement cost which is considered to be a proxy for fair value.

Intangible assets other than assets under development are amortised on a straight-line basis over their estimated useful lives. Intangible assets under development are not amortised.

### d. Depreciation and amortisation

Land, historic documents and records and works of art are not depreciated. Assets under construction are depreciated when they are brought into use.

Depreciation has been provided at rates calculated to write off the valuation of Property, Plant and Equipment assets by equal instalments over their estimated useful lives which are normally in the following ranges:

Holyrood building	40 years
Holyrood fixed plant	3-15 years
Equipment and vehicles	5 years
IT systems	3 years

Amortisation is provided at rates calculated to write off the valuation of Intangible assets by equal instalments over their estimated useful lives which are normally in the following range:

IT software	3 years
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### e. Realised element on depreciation of revaluation reserve

Depreciation is charged to the Statement of Comprehensive Net Expenditure on the revalued amount of the relevant assets. An element of depreciation arises from the increase in valuation and is in excess of the depreciation that would be charged on the historic cost of the relevant assets and is transferred from the revaluation reserve to the general fund.

## Financial Statements (Aithrisean Ionmhais)

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### f. Inventories

All inventories held are stated at the lower of cost and net realisable value.

### g. Trade Receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for any uncollectable amounts. A provision for impairment of trade receivables is established where there is observable evidence that the SPCB will not be able to collect all amounts due according to original terms. Trade receivable balances are written off when the SPCB determines that it is unlikely that future remittances will be received.

### h. Trade and other payables

Trade and other payables are stated at cost.

### i. Foreign Exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction, except where rates do not fluctuate significantly, in which case an average rate for a period is used. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Net Expenditure.

### j. Operating Income

Operating income is income that relates directly to the operating activities of the SPCB and is therefore recognised as revenue in the Statement of Comprehensive Net Expenditure. Income is stated excluding VAT.

### k. Pensions

#### The Civil Service Pension Arrangements

Staff employed directly by the SPCB and the Parliamentary Commissioners and Ombudsman and their staff are members of either the Civil Service and Others Pension Scheme or **Alpha** which was introduced from 1 April 2015. Prior to that date employees participated in the Principal Civil Service Pension Scheme (PCSPS). These statutory arrangements are unfunded multi-employer defined benefit schemes and the SPCB is unable to identify its share of the underlying assets and liabilities and therefore there is no liability in the Statement of Financial Position. The cost of benefits is met by monies voted by the UK Parliament each year. Details can be found in the separate scheme statement of the Cabinet Office: Civil Superannuation (Civil Service Pensions). More information on the costs can be found in Note 4.

# Financial Statements (Aithrisean Ionmhais)

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## The Scottish Parliamentary Pension Scheme (SPPS)

The SPCB uses full IAS 19 pension scheme accounting for the Members' Pension Fund (Scottish Parliamentary Pension Scheme). This means the net position for the Scheme is reflected in the SPCB Statement of Financial Position (Notes 4 and 14).

The scheme is a defined benefit scheme, and applies to the salary of members, to any ministerial salary and the salary of the Lord Advocate and Solicitor General for Scotland. The cost of pension cover provided for the MSPs is by payment of charges

calculated on an accruing basis, with liability for payment of future benefits charged to the Scottish Parliamentary Pension Scheme (SPPS). Any liabilities of the fund arising from a deficit on assets will be met through increased funding. The liability for this will be met by the SPCB through the Scottish Consolidated Fund.

## l. Value Added Tax (VAT)

The SPCB is treated as a Crown Body for the purposes of the Value Added Tax Act 1994 and accordingly for the purposes of Section 41 of that Act (application to the Crown) it is treated as a government department and is exempt for VAT on the provision of parliamentary goods and services. The SPCB is standard rated for VAT on its trading activities, such as the Parliament shop. Where output tax is charged or input VAT is recoverable, the amounts are stated excluding VAT.

## m. New accounting standards not yet effective

The SPCB consider accounting standards not yet applied and assess the potential impact the initial application would have on the financial statements. The SPCB do not consider that any new or revised standard or interpretation would have a material impact on the financial statements.

## n. Reimbursement of Members' Expenses Scheme

By virtue of sections 81(2) (5) (6) and 83 (5) of the Scotland Act 1998, the SPCB reimburses members in respect of expenses or costs incurred in each financial year in accordance with the Reimbursement of Members' Expenses Scheme, subject to the various limits on expenses or costs under the Scheme.

## o. Accounting estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The SPCB makes estimates and judgements concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. The SPCB makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the financial statements within the next financial year are addressed below:

Accruals relating to the SPCB's operating activities are estimated on the basis of contractual obligations and goods and services received during the financial year.

## Financial Statements (Aithrisean Ionmhais)

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The carrying amount of the pension surplus/liability may change as a result of the Government Actuary's reassessment of the expected future benefits and obligations. The relevant assumptions used by the Government Actuary are based on a number of complex judgements including discount rate, salary increase rate, retirement ages, mortality rates and expected returns on pension fund assets and these are set out in Note 4. In 2024-25 the Government Actuary has provided evidence supporting the accounting treatment of recognising this surplus as set out in Note 14.

The value of land, buildings, fixed plant and artwork may fluctuate significantly. SPCB engages qualified professionals to undertake valuations on its behalf. Details are provided in accounting policy 1(b) and Note 7.

### p. Leases and IFRS 16

Accounting standard IFRS 16 has been considered and judged not to apply to the SPCB accounts as no leases are in operation.

### q. Provisions

Under IAS 37, Provisions, Contingent Liabilities and Contingency Assets, the SPCB provides for legal or constructive obligations that are of uncertain timing or amount at the year-end date on the basis of the best estimate of the expenditure required to settle the obligation.

# Financial Statements (Aithrisean Ionmhais)

## 2. Summary of Outturn against Budget

### A. Summary of Outturn against Resource Budget

	2024-25			2023-24		
	Budget £M	Outturn £M	Variance £M	Budget £M	Outturn £M	Variance £M
Net Operating Cost (Statement of Comprehensive Net Expenditure) (i)	140.9	138.7	2.2	131.4	129.8	1.6
Capital – Purchase of non-current assets (Note 7)	1.6	1.7	(0.1)	1.5	1.7	(0.2)
Total outturn	142.5	140.4	2.1	132.9	131.5	1.4

#### (i) Explanation of the variation between Budget and Outturn Net Operating Cost for 2024-25:

Underspends in Commissioners funding (£0.8m), Members cost (£0.6m), non-cash costs (£0.3m) and the Parliamentary Service (£0.5m).

#### (ii) Explanation of the variance between Budget and Outturn Capital for 2024-25:

An overspend variance of £0.1m occurred on Capital where the SPCB was able to take forward planned capital expenditure earlier than originally forecast as a result of compensating changes to the phasing of planned revenue expenditure.

## Financial Statements (Aithrisean Ionmhais)

### B. Summary of Outturn against Cash Budget

	<b>Budget</b> £M	<b>2024-25</b> <b>Outturn</b> £M	<b>Variance</b> £M	<b>Budget</b> £M	<b>2023-24</b> <b>Outturn</b> £M	<b>Variance</b> £M
Net Cash Outflow	126.7	126.0	0.7	117.7	115.5	0.5
Net increase in cash and cash equivalents	-	0.0	-	-	1.7	-
Overall Cash Outturn (Statement of Cash Flows) (iii)	126.7	126.0	0.7	117.7	117.2	0.5

#### (iii) Explanation of the variation between Cash Budget and Cash Outturn for 2024-25:

The actual cash drawdown (£126.0m) was within the cash budget for the year (£126.0m). The net decrease/(increase) in cash and cash equivalents is disclosed in the Statement of Cash Flows.

## Financial Statements (Aithrisean Ionmhais)

### 3. Staff and members' salaries

Pay costs consist of:

		2024-25			2023-24		
		£M	£M	£M	£M	£M	£M
		Total	Staff	Members and Office Bearers	Total	Staff	Members and Office Bearers
Salaries							
	SPCB	39.7	30.3	9.4	38.1	29.3	8.8
	Seconded staff	0.2	0.2	-	0.2	0.2	-
	Ministers	1.6	-	1.6	1.5	-	1.5
Social security costs							
	SPCB	4.3	3.2	1.1	4.1	3.0	1.1
	Seconded staff	-	-	-	-	-	-
	Ministers	0.2	-	0.2	0.2	-	0.2
Other pension costs							
	SPCB	10.4	8.3	2.1	9.3	7.5	1.8
	Seconded staff	-	-	-	-	-	-
	Ministers	0.3	-	0.3	0.3	-	0.3
<b>Total Salary Cost per SOCNE</b>		<b>56.7</b>	<b>42.0</b>	<b>14.7</b>	<b>53.7</b>	<b>40.0</b>	<b>13.7</b>

Social security costs for SPCB in 2024-25 include Apprenticeship levy costs of £0.1m (2023-24 £0.2m).

Information on the staff costs in 2024-25 can be found in the Performance Overview, Financial position section on page 13.

Ministerial salaries in 2024-25 include £0.1m (2023-24 £0.1m) of Ministerial severance from the change of First Minister in May 2024. Severance payments are due 3 months after leaving role.



## Financial Statements (Aithrisean Ionmhais)

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The number of MSPs and Ministers during 2024-25 was as follows:

	<b>2024-25</b>	<b>2023-24</b>
	Total	Total
Ministers (including 2 Law Officers)	30	30
MSPs	101	101
Total Ministers and MSPs	131	131

The number of Members of the Parliament at 31 March 2025 is 128 (129 as at 31 March 2024).

Information on SPCB staff numbers can be found in the Remuneration and Staff Report on page 48.

### 4. Pensions

#### a. Members of the Civil Service Pension Arrangements

The scheme actuary valued the PCSPS as at 31 March 2020. You can find details in the [resource accounts of the Cabinet Office: Civil Superannuation](#). For 2024-25, employers' contributions of £8.3m were payable to the PCSPS (2023-24 £7.5m). The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners. One individual retired early on ill-health grounds in 2024-25 (2023-24, none).

The SPCB expects to contribute £9.5m to the PCSPS in 2025/26.

Employers' contributions of £37,300 (2023-24 £29,900) were paid to the appointed stakeholder pension providers for those staff members who are part of the partnership pension account. In addition, employer contributions of £1,300 (2023-24 £1,000), 0.5% of pensionable pay were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the balance sheet date were £3,700 (2023-24 £2,900). Contributions prepaid at that date were £nil (2023-24 £nil).

Staff seconded to SPCB from other organisations are members of the pension schemes operated by their respective employers.

#### b. Members of the Scottish Parliamentary Pension Scheme (SPPS)

The pension scheme for the Parliament Members provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of the SPCB and are managed by an Investment Manager. The Government Actuary was required to produce an initial actuarial valuation of the assets and liabilities of the SPPS as at 6 May 1999 and thereafter to conduct a full valuation at three yearly intervals. The last valuation was finalised by the Trustees on 30 May 2023 and covers the period 1 April 2019 to 31 March 2022.

The pension scheme was established in 1999 and is immature, with contribution income still exceeding regular benefit outgoings. The weighted average duration of the scheme's liabilities is around 16 years.

## Financial Statements (Aithrisean Ionmhais)

i. The amounts recognised in the Statement of Financial Position are as follows:

	Note	31 March 2025 £M	31 March 2024 £M
Present value of scheme liabilities		90.7	98.8
Fair value of scheme assets		108.7	105.0
<b>Net surplus</b>	14	<b>(18.0)</b>	<b>(6.2)</b>

ii. The amounts recognised in the Statement of Comprehensive Net Expenditure are as follows:

	2024-25 £M	2023-24 £M
Current service cost	3.6	3.3
Reduction in past service cost *	-	-
<b>Total operating charge</b>	<b>3.6</b>	<b>3.3</b>

\* Past service costs arise when an employer undertakes to provide a different level of benefits than previously promised. The Government Actuary's Department is not aware of any material past service costs which have arisen over 2024-25 or 2023-24.

Analysis of the amount recognised in Statement of Financial Position		
Interest cost	4.7	4.3
Interest on scheme assets	(5.0)	(4.5)
<b>Total cost</b>	<b>(0.3)</b>	<b>(0.2)</b>

<b>Total cost in the Statement of Comprehensive Net Expenditure</b>	<b>3.3</b>	<b>3.1</b>
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Allocated in the accounts as follows:

	Note	2024-25 £M	2023-24 £M
Other pension costs (contributions by employer)		2.3	2.1
Pension Finance Cost (Net)	5	1.0	1.0
<b>Total</b>		<b>3.3</b>	<b>3.1</b>

## Financial Statements (Aithrisean Ionmhais)

### iii. Analysis of amount recognised in Statement of Change in Taxpayers' Equity (SOCTE):

	<b>2024-25</b>	<b>2023-24</b>
	£M	£M
Actual less expected return on scheme assets	(2.3)	2.7
Experience adjustments on scheme liabilities	0.3	(1.9)
Changes in assumptions underlying the present scheme liabilities	14.8	0.7
<b>Total actuarial gain recognised in SOCTE</b>	<b>12.8</b>	<b>1.5</b>

The actuarial gain of £15.1m for 2024-25 is a combination of the changes in financial and demographic assumptions (£14.8m) and in experience, including inflation and salary increases being different from expected (0.3m)

The demographic assumptions determine the incidence of the benefit outflow and include factors such as mortality (in service and in retirement), withdrawal from service, proportions married and ages of dependants. The demographic assumptions are chosen by reference to the specific experience of the scheme membership and were reviewed as part of the actuarial valuation of the scheme at 31 March 2022. The report for this valuation was issued on 30 May 2023.

The demographic assumptions (including mortality) adopted to determine the Current Service Cost for the year ending 31 March 2025 are those applicable at the start of the year; that is, those adopted to calculate the liability at 31 March 2024 for the 2023-24 Resource Accounts.

The demographic assumptions adopted for the assessment of liabilities as at 31 March 2025 have been set by the SPCB based on assumptions used for the 2022 actuarial valuation.

The baseline mortality assumption is as used in the actuarial valuation of the scheme as at 31 March 2022. The baseline mortality assumption is broadly in line with that adopted for the 2019 valuation but has been re-expressed in terms of more recent S3 series of standard tables due the 2022 valuation. Changing from the S2 series of mortality tables to the more recent S3 tables does not have a material impact on the scheme liabilities.

For the 2024-25 Resource Accounts, it has been agreed that the mortality improvements assumptions are those underlying the most recent (2020) population projections prepared by the Office of National Statistics (ONS) which were published on 12 January 2022. This is consistent with the future improvements in mortality that were agreed for the latest 2022 actuarial valuation of the scheme and the approach adopted for accounting disclosures last year. These are set out in section vii.

## Financial Statements (Aithrisean Ionmhais)

iv. Changes in the present value of the scheme liabilities are as follows:

	<b>31 March 2025</b>	<b>31 March 2024</b>
	£M	£M
Opening liability	98.8	91.4
Current service cost	3.6	3.3
Interest cost	4.7	4.3
Contributions by members	1.2	1.1
Actuarial (gains)/losses	(15.1)	1.2
Net transfers-in, less benefits paid out	(2.4)	(2.4)
Administration expenses	(0.1)	(0.1)
<b>Closing liability</b>	<b>90.7</b>	<b>98.8</b>

v. Changes in the fair value of scheme assets are as follows:

	<b>31 March 2025</b>	<b>31 March 2024</b>
	£M	£M
Opening fair value of scheme assets	105.0	97.1
Interest on scheme assets	5.0	4.5
Actual return less expected return on scheme assets	(2.3)	2.7
Contributions by employer	2.3	2.1
Contributions by members*	1.2	1.1
Benefits paid and expenses	(2.4)	(2.4)
Administration expenses	(0.1)	(0.1)
<b>Closing fair value of scheme assets</b>	<b>108.7</b>	<b>105.0</b>

\* including transfers in and transfers out by members

The SPCB expects to contribute £2.5m to the Members' Pension Fund in 2025-26. Employer contributions from 1 April 2023 were 21.0 % of pensionable pay, the rate recommended in the 2019 formal valuation.

vi. Movement in surplus during the year:

	<b>31 March 2025</b>	<b>31 March 2024</b>
	£M	£M
Surplus at 1 April	6.2	5.7
Current service cost (net of members contributions)	(3.6)	(3.3)
Contributions by SPCB	2.3	2.1
Other finance income	0.3	0.2
Actuarial gain	12.8	1.5
<b>Surplus at 31 March</b>	<b>18.0</b>	<b>6.2</b>

## Financial Statements (Aithrisean Ionmhais)

- vii. The major categories of scheme assets as a percentage to total scheme assets are as follows:

	<b>2024-25</b>	<b>2023-24</b>
Equities	65%	62%
Bonds	31%	33%
Cash	3%	2%
Property	1%	3%

Principal actuarial assumptions at the Statement of Financial Position date:

	<b>31 March 2025 (% p.a.)</b>	<b>31 March 2024 (% p.a.)</b>
Gross discount rate	5.65	4.75
Price inflation (CPI)	2.75	2.75
Earnings Increases	4.00	4.00
Real discount rate (net of CPI)*	2.80	1.95
Real discount rate (net of earnings increases)*	1.60	0.75
Expectation of life at age 65 (years)		
Current pensioners – men	23.6	23.7
Current pensioners – women	25.5	25.3
Current pensioners – widows	24.4	24.1
Future pensioners – men	25.0	25.3
Future pensioners – women	26.9	26.8
Future pensioners – widows	25.8	25.6

\* The real discount rate is shown for information only. The calculations are performed using the gross discount rate and inflation assumptions set out above

- viii. Sensitivity to main assumptions:

The results of any actuarial calculation are inherently uncertain because of the assumptions which must be made. In recognition of this uncertainty GAD has set out the approximate effects on the actuarial liability as at 31 March 2025 of changes to the main actuarial assumptions.

The principal financial assumptions are the future increases in pensionable salary due to general inflation (earnings increases), pension increases (both in payment and deferment), and the rate of interest (or discount rate) used to calculate the value of the benefits and contributions. A key demographic assumption is pensioner mortality.

## Financial Statements (Aithrisean Ionmhais)

If the real rate of return in excess of earnings changes by 1.0% a year, the total actuarial liability would change by around 2.5% and the change in total liabilities by circa £2.1m.

If the real rate of return in excess of pension changes by 1.0% the total actuarial liability would change by about 15% and the change in total liabilities by circa £13.5m.

If each pensioner is subject to longevity of an individual 2 years younger than assumed then this would increase the actuarial liability by 6.0% and increase total liability by circa £5.4m.

ix. Amounts for the current and previous four periods are as follows:

	31 March 2025	31 March 2024	31 March 2023	31 March 2022	31 March 2021
	£M	£M	£M	£M	£M
Defined benefit obligation	90.7	98.8	91.4	136.8	129.2
Scheme assets	108.7	105.1	97.1	104.4	111.8
Net Liability	18.0	6.2	5.7	(32.4)	(17.4)
Experience gains and losses arising on pension liabilities	0.3	(1.8)	(4.8)	0.1	3.2
Actual return less interest on scheme assets	(2.3)	2.7	(10.9)	(9.2)	28.9

Further information on the Scottish Parliamentary Pension Scheme can be found in the accounts for the scheme ending 31 March 2025 which are published on the Parliament website.



## Financial Statements (Aithrisean Ionmhais)

### 5. Other administration costs

	Note	2024-25 £M	2023-24 £M
Reimbursement of Members' expenses:			
Members' staff costs including staff winding up costs, ERNIC, pension and temporary staff costs		22.5	20.7
Office costs including winding up		1.8	1.7
Travel, accommodation and other costs		3.1	2.9
Total Members' expenses	(a)	27.4	25.3
Financial assistance for registered political parties	(b)	0.7	0.7
Funding of Electoral Commission	(c)	2.2	2.0
Accommodation costs:			
Rates		4.1	3.9
Planned and reactive maintenance		4.3	4.0
Utilities		1.9	1.7
Cleaning		0.7	0.8
Other		0.2	0.1
		11.2	10.5
Travel and expenses, hospitality		0.7	0.6
Other expenditure:			
Equipment, IT maintenance and telephony		4.6	4.0
Other facilities contracts		1.9	2.1
Postage, stationery and publications		0.4	0.6
Other staff costs		0.6	0.7
External consultants		0.9	0.7
Other		0.8	0.3
		9.2	8.4
Non-cash items:			
Pension finance cost (net)	20	1.0	1.0
Auditor's remuneration and expenses	20	0.1	0.1
		1.1	1.1
Total other admin cost per Statement of Comprehensive Net Expenditure		52.5	48.6

(a) Details of reimbursement of members' expenses is published on the SPCB website. More information on members expenditure in 2024-25 can be found within the Financial Position section of the Performance Overview on page 13.

- (b) Under the Financial Assistance for Registered Political Parties Order 1999, the registered political parties in the Parliament are entitled to monies to assist their Members to carry out their parliamentary duties.
- (c) In 2021-22, under Section 15 of the Scottish Elections (Reform) Act 2020, the SPCB assumed responsibility for the funding of devolved electoral activities of the Electoral Commission. The Commission also receives funding from the Speakers Committee of the House of Commons and the Senedd.

### 6. Operating income

Operating income analysed by classification and activity, is as follows:

	2024-25	2023-24
	£M	£M
Hospitality income	0.3	0.3
Shop trading income	0.2	0.2
Miscellaneous income	0.1	0.1
Total income	<b>0.6</b>	<b>0.6</b>

Income figures, disclosed above, are shown before the deduction of expenses incurred.

## Financial Statements (Aithrisean Ionmhais)

### 7. Property, plant and equipment

<b>2024-25</b>							
	Land	Buildings and Fixed Plant	Equipment and Vehicles	IT systems	Assets Under Construction	Artwork and Donated Assets	<b>Total</b>
<b>Cost or valuation</b>	£M	£M	£M	£M	£M	£M	<b>£M</b>
At 1 April 2024	<b>15.8</b>	<b>515.0</b>	<b>5.6</b>	<b>4.8</b>	<b>1.7</b>	<b>1.7</b>	<b>544.6</b>
Additions (purchased)	-	1.3	-	-	0.4	-	<b>1.7</b>
Transfers	-	1.2	0.4	-	(1.6)	-	-
Disposals	-	-	-	-	-	-	-
Revaluation	0.2	13.8	-	-	-	0.1	<b>14.1</b>
<b>At 31 March 2025</b>	<b>16.0</b>	<b>531.3</b>	<b>6.0</b>	<b>4.8</b>	<b>0.5</b>	<b>1.8</b>	<b>560.4</b>
<b>Depreciation</b>							
At 1 April 2024	-	<b>144.2</b>	<b>4.1</b>	<b>4.3</b>	-	-	<b>152.6</b>
Charged in year	-	13.2	0.7	0.4	-	-	<b>14.3</b>
Disposals	-	-	-	-	-	-	-
Revaluation	-	(8.6)	-	-	-	-	<b>(8.6)</b>
<b>At 31 March 2025</b>	-	<b>148.8</b>	<b>4.8</b>	<b>4.7</b>	-	-	<b>158.3</b>
<b>Net book value</b>							
<b>At 31 March 2025</b>	<b>16.0</b>	<b>382.5</b>	<b>1.2</b>	<b>0.1</b>	<b>0.5</b>	<b>1.8</b>	<b>402.1</b>
At 1 April 2024	15.8	370.8	1.5	0.5	1.7	1.7	392.0

### 7 (b) Valuation

The principal non-current asset of the SPCB is the parliamentary building at Holyrood, Edinburgh. This was occupied in the 2004-05 financial year when the Parliament land and building were first professionally valued on a depreciated replacement cost basis as at 7 January 2005 by GVA James Barr (Chartered Surveyors). In line with the SPCB's non-current asset accounting policy of a full revaluation commissioned at a minimum of every five years, Avison Young undertook the fifth full revaluation of the Parliament land and buildings as at 31 March 2025 (at £398.5m). The valuation is an assessment of fair value, referenced to Depreciated Replacement Cost, with an inherent assumption of ongoing use by the Parliament. Revaluation may result in an increase or decrease of the previous recorded value.

In intervening years between the valuations, indexation advice is applied as set out in the accounting policy for Property, Plant and equipment on pages 63-64.

## Financial Statements (Aithrisean Ionmhais)

<b>2023-24</b>		Buildings and Fixed Plant	Equipment and Vehicles	IT systems	Assets Under Construction	Artwork and Donated Assets	<b>Total</b>
<b>Cost or valuation</b>	Land £M	£M	£M	£M	£M	£M	<b>£M</b>
At 1 April 2023	15.8	485.2	5.4	4.8	0.3	1.7	<b>513.2</b>
Additions (purchased)	-	-	0.1	-	1.6	-	<b>1.7</b>
Transfers	-	-	0.2	-	(0.2)	-	<b>-</b>
Disposals	-	-	(0.1)	-	-	-	<b>(0.1)</b>
Revaluation	-	29.8	-	-	-	-	<b>29.8</b>
<b>At 31 March 2024</b>	<b>15.8</b>	<b>515.0</b>	<b>5.6</b>	<b>4.8</b>	<b>1.7</b>	<b>1.7</b>	<b>544.6</b>
<b>Depreciation</b>							
At 1 April 2023	-	126.1	3.7	3.5	-	-	<b>133.3</b>
Charged in year	-	12.2	0.5	0.8	-	-	<b>13.5</b>
Disposals	-	-	(0.1)	-	-	-	<b>(0.1)</b>
Revaluation	-	5.9	-	-	-	-	<b>5.9</b>
<b>At 31 March 2024</b>	<b>-</b>	<b>144.2</b>	<b>4.1</b>	<b>4.3</b>	<b>-</b>	<b>-</b>	<b>152.6</b>
<b>Net book value</b>							
<b>At 31 March 2024</b>	<b>15.8</b>	<b>370.8</b>	<b>1.5</b>	<b>0.5</b>	<b>1.7</b>	<b>1.7</b>	<b>392.0</b>
At 1 April 2023	15.8	359.1	1.7	1.3	0.3	1.7	379.9

## Financial Statements (Aithrisean Ionmhais)

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### 7 (c) Net loss in respect of realised element of revaluation reserve

	2024-25	2023-24
	£M	£M
Depreciation on Buildings and Fixed Plant		
Charged in year (calculated on Current Cost basis)	13.2	12.1
Calculated on Historical Cost basis	(6.7)	(7.0)
<b>Net loss in respect of realised element of revaluation reserve</b>	<b>6.5</b>	<b>5.1</b>

## Financial Statements (Aithrisean Ionmhais)

### 8. Intangible assets

	2024-25			2023-24		
	IT Software	Assets Under Construction	Total	IT Software	Assets Under Construction	Total
	£M	£M	£M	£M	£M	£M
<b>Cost or valuation</b>						
At 1 April	0.7	-	0.7	0.7	-	0.7
Additions (purchased)	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
<b>At 31 March</b>	<b>0.7</b>	<b>-</b>	<b>0.7</b>	<b>0.7</b>	<b>-</b>	<b>0.7</b>
<b>Amortisation</b>						
At 1 April	0.6	-	0.6	0.5	-	0.5
Charged in year	0.1	-	0.1	0.1	-	0.1
Disposals	-	-	-	-	-	-
<b>At 31 March</b>	<b>0.7</b>	<b>-</b>	<b>0.7</b>	<b>0.6</b>	<b>-</b>	<b>0.6</b>
<b>Net book value</b>						
<b>At 31 March</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.1</b>	<b>-</b>	<b>0.1</b>
At 1 April	0.1	-	0.1	0.2	-	0.2



# Financial Statements (Aithrisean Ionmhais)

## 9. Inventories

	31 March 2025 £M	31 March 2024 £M
Retail	-	-
Other stock	0.1	0.1
	<b>0.1</b>	<b>0.1</b>

## 10. Trade and other receivables

	31 March 2025 £M	31 March 2024 £M
<b>Amounts due within one year:</b>		
VAT	0.6	0.6
Trade receivables	0.5	0.1
Prepayments and accrued income	0.7	1.0
Other receivables	-	0.3
	<b>1.8</b>	<b>2.0</b>
<b>Amounts due after more than one year:</b>		
Prepayments and accrued income	0.6	0.2
	<b>2.4</b>	<b>2.2</b>

## 11. Cash and cash equivalents

	31 March 2025 £M	31 March 2024 £M
Balance at 1 April	2.8	1.1
Net (decrease)/increase in cash and cash equivalents	-	1.7
Balance at 31 March	<b>2.8</b>	<b>2.8</b>
Balances at Government Banking Service	2.8	2.8
Balances at Commercial banks and cash in hand	-	-
Balance at 31 March	<b>2.8</b>	<b>2.8</b>

## Financial Statements (Aithrisean Ionmhais)

### 12. Trade and other payables: amounts falling due within one year

	<b>31 March 2025 £M</b>	<b>31 March 2024 £M</b>
Accruals and deferred income	4.3	4.5
Trade payables	1.0	1.6
Other payables	3.2	2.9
Scottish Consolidated Fund (SCF)	2.8	2.8
	<b>11.3</b>	<b>11.8</b>

The method of calculating untaken holiday leave was revised during the year to more accurately reflect the number of working days which resulted in a £0.3million reduction in the calculated accrual. The prior year figure has not been revised.

### 13. Provisions for liabilities and charges

	<b>31 March 2025 £M</b>	<b>31 March 2024 £M</b>
Balance at 1 April	0.3	-
(Utilised) in year	(0.2)	-
Increase in provision	-	0.3
Balance at 31 March	<b>0.1</b>	<b>0.3</b>
Amount due within one year	0.1	0.3
Amount due after one year	-	-
Balance at 31 March	<b>0.1</b>	<b>0.3</b>

A targeted voluntary redundancy specific exit scheme was agreed with Cabinet Office in 2023-24 with terms under the Civil Service Compensation Scheme Arrangements for any departures in 2024-25. A provision was also made for outstanding pension contributions for part time workers relating to previous years and is due to be settled in 2025-26.

### 14. Net funded Members Pension Scheme Asset

Under IAS 19, an asset or liability is recognised for the Scottish Parliamentary Pension Scheme. Further information is provided on this in note 4.

	Note	2024-25 £M	2023-24 £M
Surplus at 1 April		(6.2)	(5.7)
Net movement in Pension Reserves	4(iii)	(12.8)	(1.5)
Pension Finance Cost (Net)	5	1.0	1.0
Surplus at 31 March	4(i)	<b>(18.0)</b>	<b>(6.2)</b>

Market conditions are used to set discount rates for accounting work under IAS19. Changes in market conditions in 2024-25 mean that the Scheme is showing an increased accounting surplus at 31 March 2025.

### 15. Capital commitments

At 31 March 2025 there were capital commitments of £0.8m for replacing the Building Energy Management System and Business Bulletin tool (31 March 2024 £1.9m for Building Energy Management System).

### 16. Commitments under leases

There are no leases in operation (2023-24 none).

### 17. Financial instruments

As the cash requirements of the SPCB are met through the Scottish Consolidated Fund budgeting process, financial instruments play a more limited role in creating risk than would apply in a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the SPCB's expected purchase and usage requirements. The SPCB is therefore exposed to little credit, liquidity or market risk.

## 18. Contingent liabilities

The SPCB has provided letters of indemnity for loaned artwork which is on display within the Parliament. At 31 March 2025 the maximum contingent liability in respect of these indemnities was £0.2m (31 March 2024 £0.2m).

## 19. Commissioners, Ombudsman and other related parties

In 2024-25 the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Commission for Human Rights, the Commissioner for Children and Young People in Scotland, the Commissioner for Ethical Standards in Public Life in Scotland, the Scottish Biometrics Commissioner and the Standards Commission for Scotland were responsible for the management of their funds and preparation of their accounts. Further detail on their accounts can be found on the appropriate websites. In relation to each of these offices, the SPCB is responsible for approving the annual budget, setting the officeholder's terms and conditions of appointment, approving any staffing determination in terms of numbers and grades, approving advisers' and assessors' fees, and approving any accommodation arrangements.

Funding provided to independent officeholders was:

	<b>2024-25</b>	<b>2023-24</b>
	£M	£M
Scottish Public Services Ombudsman	7.6	7.1
Scottish Information Commissioner	2.3	2.0
Children and Young People's Commissioner Scotland	1.7	1.6
Scottish Human Rights Commission	1.4	1.4
Commissioner for Ethical Standards in Public Life in Scotland	1.7	1.6
Scottish Biometrics Commissioner	0.5	0.4
Standards Commission for Scotland	0.3	0.3
Officeholders Total	<b>15.5</b>	14.4
Scotland's Futures Forum Limited	0.2	0.1
Net Cost (Statement of Comprehensive Net Expenditure)	<b>15.7</b>	14.5

Scotland's Futures Forum Limited (SFF) was established on 16 August 2005 as a Company Limited by Guarantee. It was created by the Parliament to help its Members, along with policy makers, businesses, academics, and the wider community of Scotland, look beyond immediate horizons, to some of the challenges and opportunities in the future. All shares are owned by the Scottish Parliamentary Corporate Body who also hold the controlling interest in the SFF. The net contribution is included in these accounts but the SPCB does not consolidate on grounds of immateriality. A set of the accounts is available on request.

## Financial Statements (Aithrisean Ionmhais)

The SPCB has transactions with the Scottish Government and with other government departments and public bodies, including HM Revenue & Customs. Additionally, regular transactions take place with the Scottish Parliamentary Pension Scheme, see note 4.

During the year, the SPCB had material transactions with the Scottish Parliamentary Pension Scheme. In 2024-25 no short-term funding or payments made on behalf of the Pensions Scheme were provided to the SPPS (2023-24 £0.1m). Short-term funding is provided to temporarily cover the costs of lump sum payments to Members who retire and transfers out to other pension schemes. Lump sums and short-term funding are repaid from monthly contributions to the SPPS. This reduces the requirement for the SPPS to sell units to cover these costs. The SPPS is due to repay the SPCB £0m as at 31 March 2025 (£0m at 31 March 2024).

### 20. Non-cash charges

The following non-cash charges have been included in the accounts:

	<b>Note</b>	<b>2024- 25</b> £M	<b>2023-24</b> £M
Pension finance cost (net)	5	1.0	1.0
Auditor's Fee	5	0.1	0.1
		<b>1.1</b>	<b>1.1</b>

### 21. Post Statement of Financial Position events

There are no material post Statement of Financial Position events that require to be adjusted in the accounts or to be disclosed (2023-24 none).

## Accounts Direction



### SCOTTISH PARLIAMENTARY CORPORATE BODY

#### DIRECTION BY THE SCOTTISH MINISTERS

in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000

The statement of accounts for the financial year ended 31 March 2007 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.

The accounts shall be prepared so as to give a true and fair view of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 15 July 2002 is hereby revoked.

A handwritten signature in blue ink, appearing to read 'Alison Stalford'.

Signed by the authority of the Scottish Ministers

Dated 17 January 2006