

Annual report and accounts 2025-26

Aithisg bhliadhnail is cunntasan 2025-26



The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Parliamentary Corporate Body

Buidheann Chorporra Pàrlamaid na h-Alba

Contents (Clàr-innse)

Clerk/Chief Executive's Introduction	2
Facal-toisich bhon Chlàrc/Àrd-oifigear	4
Performance overview	7
Performance analysis	18
Report of the Corporate Body	35
Statement of the SPCB's and Principal Accountable Officer's responsibilities	37
Governance statement	38
Remuneration and staff report	44
Parliamentary accountability disclosures	57
Independent Auditor's Report	58
Statement of Comprehensive Net Expenditure	62
Statement of Financial Position	63
Statement of Cash Flows	64
Statement of Changes in Taxpayers' Equity	65
Notes to the accounts	67
Accounts Direction	95

Clerk/Chief Executive's Introduction

The past year has once again demonstrated how dynamic and fast moving the parliamentary environment can be. As in previous years, I would like to use this introduction to reflect on the developments that have shaped our work and the context in which the Parliament and the parliamentary service has operated over the last 12 months.



As I have noted in previous years, changes in the political landscape continue to have a significant impact on our work. Over the last year, we have seen significant political shifts, including several changes to the party balance in the Parliament. A defection to the Scottish Liberal Democrats altered the balance of representation in the Parliament and resulted in that party being entitled to representation on the Parliamentary Bureau for the first time in the Session. This has had a direct impact on how parliamentary business is agreed, requiring even greater collaboration and negotiation across parties to ensure the effective scheduling and scrutiny of legislation.

I was also saddened by the death of Sir George Reid, former Presiding Officer. His contribution to the Parliament, particularly his pivotal leadership in establishing the authority and credibility of the Parliament in its early years, was widely recognised across the Chamber and beyond. His death prompted reflection on the institution's evolution and on the values of openness, accessibility and public service that continue to guide our work.

As you would expect, legislative scrutiny remained a central focus in this final year of the parliamentary session. Two Members' Bills have been particularly prominent, first the consideration of the Assisted Dying for Terminally Ill Adults (Scotland) Bill, which generated significant parliamentary and public debate given its complex and sensitive subject matter. At the final decision in March 2026, on whether the Bill should be agreed to, the Parliament voted against the motion, by 69 votes to 57 (with one abstention). The Parliament also considered the Scottish Parliament (Recall of Members) Bill. Despite the Bill falling at Stage 3 in early 2026, it has generated significant interest in the standards and accountability framework for elected representatives.

Alongside these Bills, the Parliament scrutinised the Land Reform (Scotland) Bill which became an Act in December 2025 and the Natural Environment (Scotland) Bill which received Royal Assent in March 2026, both of which are substantial pieces of legislation with long-term implications for Scotland's communities, environment and rural economy.

Turning to parliamentary committees, the Standards, Procedures and Public Appointments Committee's inquiry into Strengthening Committees' Effectiveness has been a significant piece of work which set out important recommendations for strengthening the scrutiny function of committees. The Finance and Public Administration Committee's (FPAC) inquiry into how the Scottish budget process works in practice has also been influential in prompting a change in approach to budget scrutiny. Additionally, the FPAC inquiry into Scotland's commissioner landscape resulted in the formation of the SPCB Supported Bodies Landscape Review Committee whose subsequent report received broad cross-party support.

Performance Report (Aithisg Coileanaidh)

Several significant institutional issues have also shaped the year. The Supreme Court's ruling on the meaning of "sex" in the Equality Act 2010, in April 2025, resulted in changes to our existing policies and practices which required careful handling. This work has informed the ongoing Inclusive Parliament Review by prompting a more considered examination of how the Parliament can uphold fairness, transparency and equal access, while also safeguarding the integrity of its procedures and the appropriate use of parliamentary spaces.

The Review of Members of the Scottish Parliament Complaints Sanctions Process has proven to be a vital piece of work to strengthen trust and confidence in our complaints processes. The recommendations set out a clear pathway for improvement, ensuring that our systems are robust, transparent and supportive for all who use them.

Following on from the Gender Sensitive Audit published in 2023, significant work on the Gender Sensitive Parliament has continued. The combination of political leadership with expert input and institutional support has represented a deliberate shift towards ongoing institutional ownership of gender sensitivity.

A major milestone for the Scottish Parliamentary Service has been the move to a 35-hour working week, which came into effect on 1 March 2026. This change reflects our commitment to being a fair, modern and progressive employer, and aligns us with wider public sector practice. This move has required careful planning across the parliamentary service throughout the past year to ensure continuity of support for Members and services to the public.

A significant focus this year has been preparing for the 2026 election and the transition to a new parliamentary Session. As I noted last year, we began work to consider how the Parliament and the parliamentary service can best be set up to respond to the ever changing and challenging political and financial context. That work advanced considerably over the course of the year, informed by the experience of supporting a minority administration, the evolving intergovernmental landscape, and the insights gained from our 25th anniversary engagement.

The coming year will be one of change, renewal and opportunity. Our preparations aim to ensure that the Parliament is ready to support Members from day one of the new Session, and that the parliamentary service is equipped to meet the expectations of a modern legislature and the people of Scotland.

David McGill

David McGill
Clerk/Chief Executive

29 September 2026

Facal-toisich bhon Chlàrc/Àrd-oifigear

Tha a' bhliadhna a dh'fhalbh air dearbhadh aon uair eile cho daidhneamaigeach 's cho siùbhlach 's a dh'fhaodas an àrainneachd phàrlamaideach a bhith. Mar a rinn mi ann am bliadhnaichean ron seo, bu mhath leam am facal-toisich seo a chleachdadh airson meòrachadh air na leasachaidhean a tha air cumadh a thoirt don obair is don cho-theacsa sa bheil a' Phàrlamaid agus an t-seirbheis phàrlamaideach air a bhith ag obrachadh thairis air an 12 mìos a chaidh.



Mar a thug mi fa-near ann am bliadhnaichean roimhe seo, tha atharrachaidhean sa chruth-tìre phoilitigeach a' cumail orra a' toirt buaidh mhòr air an obair againn. Thairis air a' bhliadhna a dh'fhalbh, tha sinn air gluasadan cudromach fhaicinn ann am poileataigs, a' gabhail a-steach grunn atharrachaidhean do chothromachadh nam pàrtaidhean sa Phàrlamaid. An dèidh aon bhall air am pàrtaidh aca a thrèigsinn airson nan Libearalach Deamocratach, chaidh cothromachadh eadar na pàrtaidhean atharrachadh agus, mar thoradh air sin, bha am pàrtaidh ùr aca ion-roghnach air riochdachadh air Biùro na Pàrlamaid airson a' chiad turais san t-Seisean. Tha seo air buaidh dhìreach a thoirt air mar a thathar ag aontachadh ri gnothaichean pàrlamaideach, agus bha feum air fiù 's barrachd co-obrachaidh agus barganachaidh eadar na pàrtaidhean gus dèanamh cinnteach gun robh clàr-ama èifeachdach ann airson reachdas a sgrùdadh.

Chuireadh bròn ormsa cuideachd le bàs an t-seann Oifigear Riaghlaidh, Sir Seòras Reid. Leis na rinn e airson na Pàrlamaid, gu h-àraid an ceannardas dearbhachail a nochd e ann a bhith a' stèidheachadh ùghdarras agus creideasachd na Pàrlamaid sna tràth-bhliadhnaichean, bhathar ag aithneachadh sin air feadh an t-Seòmair Deasbaid agus thall. Thug a bhàs air daoine meòrachadh air mar a tha a' Phàrlamaid mar bhuidheann air atharrachadh agus smaointinn air ar luachan leithid fosgarrachd, ruigsinneachd agus seirbheis phoblach a tha fhathast a' stiùireadh ar n-obrach.

Mar a shaoileadh tu, bha sgrùdadh reachdais fhathast aig teis-meadhan fòcas na Pàrlamaid sa bhliadhna dheireannaich den t-seisean phàrlamaideach seo. Tha dà Bhile Buill air a bhith gu sònraichte ion-chomharraichte: 's e a' chiad am Bile Bàsachadh le Taic airson Inbhich aig a bheil Tinneas-bàis (Alba), a bhrosnaich deasbad mòr poblach agus pàrlamaideach air sàilleibh a' chuspair iom-fhillte agus duilich ris an robh e a' dèiligeadh. Aig a' cho-dhùnadh mu dheireadh sa Mhàrt 2026, a thaobh am bu chòir gabhail ris a' Bhile, bhòt a' Phàrlamaid an aghaidh a' mholaidh, le 69 bhòtaichean gu 57 (le aon seachnadh bhòtaidh). Bheachdaich a' Phàrlamaid cuideachd air Bile Pàrlamaid na h-Alba (Ais-ghairm agus Cur à Dreuchd Bhall). A dh'aindeoin gun do thuit am Bile aig Ìre 3 tràth ann an 2026, tha e air mòran ùidh adhbharachadh san fhrèam-obrach airson inbhean agus cunntachalachd airson riochdairean taghte.

A bharrachd air na Bilean seo, sgrùd a' Phàrlamaid Bile Ath-leasachadh an Fhearainn (Alba), a rinneadh na Achd san Dùbhlachd 2025, agus Bile Àrainneachd Nàdarra (Alba), a fhuair Aonta Rìoghail sa Mhàrt 2026—dà bhile a tha nam pìosan reachdais susbainteach aig am bi buaidhean fad-ùineach air coimhearsnachdan, àrainneachd agus eaconamaidh dùthchail na h-Alba.

Performance Report (Aithisg Coileanaidh)

A thaobh chomataidhean pàrlamaideach, tha an rannsachadh air Neartachadh Èifeachdas nan Comataidhean, a chaidh a ghabhail os làimh le Comataidh nan Inbhean, Dòighean-obrach agus Cur an Dreuchd Poblach, air a bhith na phìos-obrach brìghmhor a tha a' cur an cèill molaidhean cudromach air mar a ghabhadh fuincsean sgrùdaidh nan comataidhean a neartachadh. Tha an rannsachadh a rinneadh le Comataidh an Ionmhais agus Rianachd Phoblaich (FPAC) air mar a tha pròiseas a' bhuidseit Albannaich ag obair dha-rìreabh air a bhith buadh-mhor ann a bhith a' brosnachadh atharrachadh a thaobh dòigh-obrach airson sgrùdadh a' bhuidseit. A bharrachd air sin, mar thoradh air an rannsachadh a rinn FPAC air àrainneachd nan coimiseanairean ann an Alba, chaidh Comataidh Lèirmheas Cruth-tìre Buidhnean-taice an SPCB a stèidheachadh, agus tha an aithisg a rinn a' chomataidh sin air taic mhòr thar-phàrtaidh a chosnadh.

Tha grunn chùisean institiùideach air cumadh a thoirt don bhliadhna seo. Mar thoradh air riaghladh na Prìomh-chùirte air ciall "gnè" ann an Achd na Co-ionannachd 2010, sa Ghiblean 2025, bha atharrachaidhean do na poileasaidhean is cleachdaidhean làithreach againn far an robh feum air làimhseachadh cùramach. Tha an obair seo air biadhachadh a-steach don Lèirmheas Pàrlamaid In-ghabhailta le bhith a' brosnachadh beachdachadh air mar a dh'fhaodas a' Phàrlamaid a bhith a' seasamh cothromachd, trìd-shoilleireachd agus cothrom co-ionann, fhad 's a thathar a' dìon ionracas nan dòighean-obrach againn agus cleachdadh iomchaidh nan àiteachan pàrlamaideach.

Tha an Lèirmheas air Pròiseas nan Smachd-bhannan an dèidh Ghearanan an aghaidh Buill Pàrlamaid na h-Alba air a bhith na phìos-obrach deatamach gus earbsa is misneachd a neartachadh sna pròiseasan againn airson ghearanan. Mhìnich na molaidhean slighe air adhart shoilleir airson leasachadh, a' dèanamh cinnteach gu bheil na siostaman againn làidir, trìd-shoilleir agus taiceil don h-uile a bhios gan cleachdadh.

A' leantainn air an Sgrùdadh Mothachail air Gnè a chaidh fhoillseachadh ann an 2023, tha obair bhrìghmhor air Pàrlamaid Mhothachail air Gnè air a bhith a' cumail a' dol. Tha an coimeasgadh de cheannardas poilitigeach le ion-chur shàr-eòlaichean agus taic bhon bhuidhinn na ghluasad a dh'aon-ghnothaich a dh'ionnsaigh seilbheadaireachd institiùideach air mothachalachd air gnè.

Chunnacas clach-mhìle chudromach nuair a ghluais an t-Seirbheis Phàrlamaideach Albannach gu seachdain-obrach de 35 uairean a thìde, rud a thàinig gu buil air 1 Màrt 2026. Tha an t-atharrachadh seo a' nochdadh ar gealltanais a bhith nar fastaiche cothromach, ùr-nodhach agus adhartach, agus tha e gar co-thaobhadh ri cleachdadh san raon phoblach nas fharsainghe. Bha feum air planadh cùramach air feadh na bliadhna thar sheirbheisean pàrlamaideach airson a' ghluasad seo gus dèanamh cinnteach gu bheil leantainneachd taice ann a thaobh Bhall agus a thaobh sheirbheisean don phoball.

Bha fòcas mòr am-bliadhna air ullachadh airson nan taghaidhean ann an 2026 agus eadar-ghluasad gu Seisean pàrlamaideach ùr. Mar a thug mi fa-near an-uiridh, thòisich sinn air obair gus beachdachadh air mar as fheàrr a dh'fhaodadh a' Phàrlamaid agus an t-seirbheis phàrlamaideach freagairt ris a' cho-theacsa phoilitigeach agus ionmhasail, a tha dùbhlanaich agus a' sìor-atharrachadh. Rinn an obair sin adhartas mòr tron bhliadhna, air a fiosrachadh le eòlas a fhuair a' bho bhith a' toirt taic do rianachd beag-chuid, an suidheachadh eadar-

Performance Report (Aithisg Coileanaidh)

riaghaltasach sìor-atharrachail agus geur-bheachdan a fhuaireadh bhon chonaltradh a rinneadh airson ar 25mh cinn-bliadhna.

Bidh a' bhliadhna ri teachd làn atharrachaidh, ùrachaidh agus chothroman. Tha ar n-ullachaidhean ag amas air dèanamh cinnteach gu bheil a' Phàrlamaid deiseil a bhith a' toirt taic do Bhuill ùra bho latha a h-aon den t-Seisean ùr, agus gu bheil an t-seirbheis phàrlamaideach uidheamaichte a bhith a' coinneachadh ri sùilean reachdadaireachd ùr-nodha agus dùilean muinntir na h-Alba.

David McGill

Dàibhidh McGill
Clàrc/Àrd-oifigear

29 September 2026

Performance overview

The performance report is designed to provide an overview of the Scottish Parliamentary Corporate Body and its performance during 2025-26.

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 35-36.

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 Parliament's 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 Scottish Parliamentary Service (SPS) staff 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 (May 2021 – April 2026), which sets out the strategic priorities for the organisation is available on our website. The Session 7 strategic plan is in the process of being finalised and this is expected to be agreed by the SPCB and published in November 2026.

Performance Report (Aithisg Coileanaidh)

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.

Performance Report (Aithisg Coileanaidh)

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 2025-26 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 Senior Executive 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 2025-26 (pages 18-34).

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 mitigating 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 progress 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 adopted in the current reporting year.

As at 31 March 2026 our intolerable Principal Risks are:

Risk	Impact on delivery of objectives	Controls & Mitigations	Prior year classification
Safety away from Holyrood	Providing practical measures, advice and support to those working away from Holyrood is essential to ensure that we deliver democratic accountability through effective scrutiny and debate.	Specific controls are reviewed quarterly by SET and may include practical security measures, response plans and assessment of updated advice	Intolerable (Unchanged)
Parliamentary Digital Resilience	Ensuring resilient and high-quality IT systems is an essential part of providing Parliament with effective corporate services.	Specific controls are reviewed quarterly by SET and may include practical security measures, response plans and the implementation of updated advice	Intolerable (Unchanged)

Performance Report (Aithisg Coileanaidh)

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.	- People strategy - Strategic Workforce planning - Training & development	Intolerable (Unchanged)
Business Continuity	To ensure effective scrutiny and debate, it is essential that Parliamentary Business runs smoothly, and interruptions are minimised.	Specific controls are reviewed quarterly by SET and may include implementation of findings from exercises and actual incidents and updating training and awareness of potential risks	Intolerable (Unchanged)
Delivering constitutional purpose	Delivering democratic accountability relies on Parliament being trusted as relevant and effective in delivering its constitutional purpose	- Parliamentary Business strategy - Parliamentary networks - Communication plans - Alignment of priority business with risks	Intolerable (Unchanged)

As at 31 March 2026 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 those who work at, or visit Holyrood is essential to ensure that we deliver democratic accountability through effective scrutiny and debate.	Specific controls are reviewed quarterly by SET and may include practical security measures, response plans and assessment of updated advice	Tolerable (Unchanged)
Industrial relations	Good staff relations are essential to provide Parliament with high-quality and effective corporate services.	- TUS partnership agreement - Shorter working week - Ongoing engagement on Industrial relations matters	Tolerable (Unchanged)
Compliance obligations	Failure to comply with legal or regulatory requirements could indicate ineffective governance and adversely impact Parliament's reputation.	- Qualified and experienced staff - Compliance aligned policies - Mandatory training	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.	- Strategic financial planning - Established budget cycle - Aligned office planning cycle	Tolerable (Unchanged)

More information on the SPCB's approach to risk can be found in the Governance Statement on pages 38-43.

Future developments

Key developments in 2026–27 include:

- delivery of the Scottish Parliament Election programme, including First Days and an expanded induction programme for Members and their staff, supporting a smooth transition to Session 7.

Performance Report (Aithisg Coileanaidh)

- enhancing facilities and services, including installation of the new Chamber Dais with ramp access, continued implementation of recommendations from the Dignity at Work arrangements review, and completion of the review of Holyrood facilities (toilets, showering and changing rooms) to support an inclusive and welcoming environment.
- progressing digital and corporate system improvements to ensure services remain effective and efficient, including implementation of the Lobbying Register system, strengthening business continuity and resilience, and progressing the committee room console replacement.
- strengthening organisational strategy and governance, including completion of the Parliament of the Future programme with the approval of the Session 7 strategy, Delivery Plan and Medium-Term Financial Plan by the SPCB.
- progressing estate-related priorities including the building decarbonisation programme through completion of an options appraisal and development of recommendations and fire safety improvements, including finalising business case and delivery schedule.

Sustainable Development and Climate Related Financial Disclosures

Overview

The Scottish Parliament is committed to embedding sustainable development and climate resilience across its operations, estate management and decision making. The Parliament has statutory duties under the Climate Change (Scotland) Act and has committed to reducing the environmental impact of its activities while supporting Scotland's transition to a net zero, climate resilient society.

In line with the guidance from the Task Force on Climate-related Financial disclosures (TCFD) for the UK public sector, this section sets out how climate related risks and opportunities are considered within the Parliament's strategy, financial planning and risk management arrangements, including an assessment of strategic resilience using climate scenario analysis. It is structured around the four TCFD pillars of Governance, Strategy, Risk Management and Metrics and Targets.

Governance

Oversight of sustainable development and climate related risks and opportunities is provided through established governance arrangements. The Scottish Parliamentary Corporate Body has overall responsibility for the governance of climate related risks and opportunities, environmental performance and climate resilience. They are supported in this by the Senior Executive Team. Operational delivery is led through the Environmental Management System (EMS), which is certified to ISO 14001 and provides a structured framework for identifying, managing and monitoring environmental risks, including those associated with climate change.

Strategy: Climate related risks and opportunities

Climate change presents both physical and transition risks to the Parliament, alongside opportunities to improve resilience, reduce costs and demonstrate leadership in sustainable public sector operations. The SPCB has considered the potential impact of climate change on its operations over the short, medium and long-term. The Parliament applies a proportionate approach to assessing the materiality of climate-related risks and opportunities. Issues are considered material where they have the potential to significantly impact the Parliament's

Performance Report (Aithisg Coileanaidh)

operations, financial position or long-term resilience. This assessment is informed by existing governance and decision-making processes, including corporate and operational risk registers, climate risk assessments and the Sustainable Development Impact Assessment (SDIA), ensuring that disclosures focus on the risks and opportunities most relevant to strategy and financial planning.

Key climate related risks identified include:

- Physical risks to the parliamentary estate and surrounding infrastructure from more frequent extreme weather events such as surface water flooding, heatwaves and storms.
- Risks to business continuity and operational resilience arising from climate related disruption to energy, transport and supply chains.
- Transition risks associated with changes in policy, regulation and market expectations related to climate change.

Key opportunities include:

- Reduced operational costs and emissions through continued investment in energy efficiency, low carbon technologies and sustainable travel.
- Improved asset resilience by embedding climate adaptation considerations into estates planning and maintenance.
- Enhanced organisational resilience, reputation and assurance through alignment with recognised sustainability and climate reporting frameworks.

Given the nature of the SPCB's activities, these risks are not currently considered to have a material impact on its overall financial position or service delivery. The risks and opportunities are integrated into strategic planning through the Parliament's Sustainable Development annual reporting, Carbon Management Plan and estates strategies, ensuring alignment between climate considerations and organisational priorities.

Impact on strategy and financial planning

Climate related considerations are embedded within strategic and financial planning processes, including through the application of the Sustainable Development Impact Assessment (SDIA) tool. The SDIA is used to assess the potential environmental, climate and wider sustainability impacts of policies, strategies and significant business decisions, supporting informed decision making and early identification of risks and opportunities.

The use of the SDIA tool helps ensure that climate-related risks and opportunities are considered alongside financial, operational and reputational factors when shaping organisational priorities and allocating resources. This supports alignment between sustainable development objectives and longer-term financial planning, particularly in relation to estates management, energy use, procurement and travel.

Investment decisions increasingly reflect whole life costs and climate resilience considerations, recognising that proactive action to mitigate emissions and adapt to climate impacts can reduce longer-term financial and operational risk. Planned reductions in energy consumption and emissions are expected to contribute to improved cost certainty over time, particularly in the context of energy price volatility and evolving regulatory requirements.

Performance Report (Aithisg Coileanaidh)

Climate scenario analysis and strategic resilience

In line with Phase 3 TCFD expectations, the Parliament has considered the resilience of its strategy under different climate scenarios, drawing on UK public sector guidance and nationally recognised climate risk assessments.

Two broad climate scenarios have been considered:

- A lower warming scenario, where global efforts to limit climate change are largely successful, resulting in increased regulatory and transition pressures but reduced physical climate impacts.
- A higher warming scenario, where global temperatures rise significantly, leading to increased frequency and severity of extreme weather events and associated physical risks to assets and operations.

Under both scenarios, the Parliament's strategic approach to sustainable development is considered to be resilient. Continued investment in energy efficiency, emissions reduction and estate adaptation measures supports resilience under a lower warming scenario, while strengthened business continuity planning, estate maintenance and risk management help mitigate physical risks under a higher warming scenario.

While uncertainty remains around the pace and scale of future climate impacts, the Parliament's incremental and adaptive approach, supported by an established EMS and regular performance reporting, provides flexibility to respond to emerging risks and opportunities over time.

Risk management

Climate related risks are identified and managed through existing risk management processes, including the corporate risk framework and environmental risk assessments undertaken as part of the EMS. Climate risks are subject to the same governance and control processes as other strategic and operational risks to ensure that there is appropriate mitigation and escalation where required.

Metrics and targets

The Parliament monitors a range of environmental metrics, including greenhouse gas emissions, energy consumption, waste and travel impacts. Targets for emissions reduction are set out in the Carbon Management Plan, with progress reported annually through the Sustainable Development Annual Report.

The Parliament's greenhouse gas emissions have continued to decline over recent years. Total emissions reduced from 1,520.4 tCO₂e in 2024-25 to 1,321.30 tCO₂e in 2025-26, a reduction of 13.1%. This contributed to an overall reduction of 70.5% against the 2005-06 baseline, exceeding the Carbon Management Plan target of a 66% reduction by March 2026.

In accordance with the Greenhouse Gas Protocol, emissions are reported across three scopes:

Scope 1 – direct emissions from sources owned or controlled by the Parliament, principally natural gas consumption.

Scope 2 – indirect emissions associated with purchased electricity.

Scope 3 – other indirect emissions, including water consumption, waste management and business travel.

Performance Report (Aithisg Coileanaidh)

The most significant emission sources during 2025-26 were electricity (628.08 tCO₂e), gas (493.82 tCO₂e) and business travel (161.02 tCO₂e). These continue to be key focus areas for emissions reduction activity.

A breakdown of the targeted emissions (tonnes CO₂e per scope) during session 6 is shown in the table below:

Scope	Emission source	2021-22	2022-23	2023-24	2024-25	2025-26
1	Gas	474.47	455.41	444.15	521.75	493.82
2	Electricity	821.43	773.13	782.13	764.40	628.08
3	Business Travel	71.41	218.85	187.54	208.77	161.02
3	Waste	0.74	1.29	1.34	0.56	0.65
3	Water	7.02	8.94	8.46	7.44	8.59
	Other*	3.93	8.38	0.90	17.48	29.14
	Total	1,379.00	1,466.00	1,424.52	1,520.40	1,321.30

*includes diesel emissions from the generator and F-Gases

Electricity emissions have continued to decrease as the UK Grid becomes cleaner whilst gas emissions fluctuate in line with heating demand. Transition away from gas is a longer-term aim, but to do so will require detailed planning and significant infrastructure investment. The marked increase in Parliamentary Business activities at Holyrood towards the end of session 6 is reflected in the slight uptick in waste emission this year which was offset by lower travel emissions.

Performance Report (Aithisg Coileanaidh)

Responding to the public

The SPCB encourages public awareness of, 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 2025-26, we welcomed 171,896 visitors. Since its launch late in 2024 to reach new audiences and encourage return visits, our regular family craft activities attracted more than 3,246 visitors in 118 craft sessions.

We supported parliamentary participation sessions with 956 people, including 219 who engaged directly with 11 different Committees. Additionally, we supported digital engagement with Committees from 3,751 people.

During the 2025-26 financial year, our education programme engaged with 17,360 pupils and young people in a variety of different ways as set out below:

Type of session	No of sessions	No of Schools	No of Pupils
Inward	236	214	7,991
Outreach	199	111	5,937
Online	94	61	3,432
Total	529	386	17,360

We responded to 5,850 public enquiries across all formats, including phone, email, letters, texts and in-person enquiries. A total of 51 complaints were received during the year. More information on these, including outcomes and actions taken, is available on our website ([Reports and actions | Scottish Parliament Website](#)). Across 2025-26 there was a 4% increase in followers across all social media channels. The website had 258,000 page views and 146,000 users.

For the year 2025-26, we received 284 Freedom of Information (FOI) requests (265 in 2024-25) and 12 Environmental Information Requests (EIRs) (5 in 2024-25). We responded to all the requests that were received. A small number of requests (11) were either withdrawn by the requester or closed following no response to requests for clarification.

Performance Report (Aithisg Coileanaidh)

Financial position and review of financial performance

Financial overview

In 2025-26, our outturn was £149.7 million against a budget of £152.2 million. The significant areas of underspend were non-cash related, being pension finance costs and depreciation which were £1.2 million and £0.9 million below budget respectively. The cash related underspend was £0.4 million.

The Financial Statements and associated Notes are published on pages 62-94 and include a summary of performance against budget in Note 2.

The following provides a summary from the accounts.

Revenue expenditure	Note	2025-26 £000	2024-25 £000
SPCB staff salaries	3	45,241	42,053
Members' reimbursement of expenses including financial assistance for registered political parties	5	29,844	28,129
Commissioner and Ombudsman funding	20	16,948	15,773
Members' and Parliament Officeholders' Salaries	3	15,199	14,651
Other accommodation costs	5	11,228	11,252
Other expenditure	5	11,136	9,167
Funding of Electoral Commission	5	4,306	2,151
Travel and expenses, hospitality	5	682	706
Funding of Patient Safety Commissioner	5	255	-
Operating income	6	(659)	(643)
Non-cash items			
• Depreciation	7,8	13,929	14,389
• Other e.g. pension finance cost (net), auditor's remuneration	5	(289)	1,050
Net Operating Cost		147,820	138,678
Capital expenditure	7,8	1,918	1,695
Total Resource	2	149,738	140,373

SPCB salaries in 2025-26 reflect progression and a full year of the pay award uplift for 2025-26. Members' expenses in 2025-26 reflect the annual uprating of provisions. In-year Electoral Commission funding was increased due to the Scottish Parliament elections held in May 2026.

Capital expenditure in 2025-26 amounted to £1.92 million (2024-25 £1.69 million) and is disclosed in Note 7 and 8 to the Accounts. The main items of capital expenditure in 2025-26 were the Building Energy Management System and IT equipment acquired in advance of the 2026 election to support returned MSPs.

SPCB Statement of Financial Position recognises a pension surplus. Note 15 contains further information.

Performance Report (Aithisg Coileanaidh)

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 2025-26 was 99.9% (2024-25 99.7%). 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 2025-26, the SPCB paid 99.1% of its invoices within 10 days (2024-25 98.4%).

Bribery and Corruption

The SPCB has clear [Anti-bribery and corruption](#) and [Anti-fraud](#) policies, code of conduct principles and rules set out and available to all staff. In addition there is a regular review of our internal control processes by Managers and Internal Audit to ensure they are fit for purpose. There have been no cases of fraud or irregularity in 2025-26.

A [Public interest disclosure \(whistleblowing\) policy](#) is also available to staff. The policy covers the type of concerns that can be raised and outlines the general processes and support that can be accessed. The policy allows individuals to disclose certain issues to external parties where there is good reason to believe that internal disclosure will not be taken seriously or will cause the individual making the disclosure to be penalised in some way. To ensure that employees who raise a concern feel safe from repercussion, the Parliament maintains its commitment to confidentiality and anonymity.

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 instances of fraud have been detected as a result of this exercise.

Performance analysis

In the performance analysis section, we explain our performance in more detail and highlight our key achievements against our strategic objectives. The section outlines how we deliver excellence through our service objectives and key performance indicators (KPIs) and how we are transforming services through our strategic change objectives.

Our year's highlights

Overall, performance remained strong during 2025-26 with the majority of Key Performance measures achieved and progress made in delivering our strategic objectives. This reflected our ongoing commitment to supporting Members, engaging with the public, strengthening governance, enhancing our working environment and improving operational effectiveness. While a small number of indicators were not fully achieved, these were limited in scale and arose within the context of exceptionally high levels of parliamentary activity and a brief but significant global technology outage. Action has been taken to address these areas, and performance measures have been reviewed and refined to support delivery in Session 7.

In this section, we highlight key achievements and the impact of our work through key performance indicators, progress against strategic objectives and detailed case studies in our 'Closer Looks'. A summary of our performance and progress is below:

Delivering excellence in our parliamentary services

- **Members support and resources:** Members continued to receive high-quality support, advice and resources, with services operating within annual targets and meeting agreed performance standards.
- **Scrutiny and debate:** Parliamentary business was supported effectively despite sustained high volumes of activity, with services adapting to manage increased demand. Performance was impacted by a global Microsoft Azure outage, however most business was delivered as scheduled and within agreed standards, maintaining continuity of chamber and committee proceedings and enabling effective scrutiny and debate across a complex parliamentary programme.
- **Public involvement:** Public engagement remained strong across most platforms with services largely operating within agreed standards. This was evidenced by positive public feedback from tours, education sessions and committees, achievement of key website performance measures, targeted audience engagement activity and forward planning to evolve digital approaches to respond to changing social media use.
- **Corporate services and governance:** Strong governance and corporate performance were maintained, supported by robust financial management, effective use of resources and high levels of statutory compliance. This included delivery of a 0.3% cash underspend which was well within target and full internal audit assurance, with no limited assurance opinions.

Performance Report (Aithisg Coileanaidh)

- **Working environment:** A positive and supportive working environment was maintained, with stable workforce metrics and a continued focus on staff wellbeing and development. This was reflected in staff turnover within target at 7.8% and stable attendance and absence rates of 95.9% and 4.1% respectively. Findings from the Dignity at Work arrangements surveys identified areas for improvement, which informed recommendations and early action in response to feedback. There were no complaints under the Culture of Respect policy.

Transforming our services through our strategic change objectives

- **A modern, dynamic parliamentary democracy:** We strengthened parliamentary scrutiny and collaboration by continuing to support the Conveners Group to coordinate cross-committee work on net zero and post-European Union (EU) policy, and to increase post-legislative scrutiny. We supported delivery of 'A blueprint for participation - embedding deliberative democracy in the work of the Scottish Parliament', which was debated and agreed by the Parliament, including agreement to deliver four People's Panels in Session 7. We also refreshed the public engagement strategy to support future parliamentary engagement and participation. We secured approval for an expanded Members' induction programme and enhanced training to build capability and ensured organisational readiness for the next parliamentary session.
- **Adapting for a sustainable future:** We delivered focused investment in the "Reduce" phase of the Building Decarbonisation Programme, achieving immediate reductions in energy use and carbon emissions while improving estate performance and resilience. We strengthened oversight of energy consumption through optimisation of building systems and enhanced monitoring capability and built a stronger evidence base to inform future investment and progression to the "Enable" and "Transition" phases. We also progressed development of the Session 7 Strategic Plan through an inclusive, evidence-led approach, secured SPCB approval of the draft strategy and initiated delivery planning through cross-organisational engagement led by Directors.
- **A values driven culture:** To strengthen our culture of dignity, respect and inclusion, we completed a review of dignity at work arrangements, resulting in the SPCB's endorsement of nine Parliament-wide recommendations. We progressed work to improve the accessibility and inclusivity of the parliamentary estate by commencing a review of facilities at Holyrood. We delivered extensive engagement with SPS staff, Members and their staff, staff networks and forums, trade unions and external equality groups to inform this work and established terms of reference for the development of a Race Equity Action Plan to strengthen equity, inclusion and embed anti-racism principles across the organisation.

Performance Report (Aithisg Coileanaidh)

- Operational excellence:** We strengthened organisational resilience, efficiency and staff wellbeing through workforce planning and implementation of a reduced working week with no loss of pay and delivered within existing headcount. We modernised key parliamentary systems, including the Official Report, Business Bulletin, Lobbying Register and corporate devices, improving reliability, efficiency, transparency and environmental sustainability. We also strengthened cyber security and business continuity, supported Members through targeted cyber assistance and progressed infrastructure projects to improve accessibility and service reliability, including the Chamber Dais and committee room console technology.

Delivering excellence in our parliamentary services



Members support and resources

Service objectives

During 2025-26 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	2025-26	2024-25	2023-24	2022-23
Members' satisfaction with support and resources ¹ (Members interviewed either satisfied or very satisfied)	85-100%	-	86%	84%	91%
Members' services operating within targets	On track	On track	Not on track	Not on track	Not on track

¹ With the Scottish Parliament elections in May 2026, the final Members' feedback interview exercise of Session 6 took place in Q4 2024–25. The next exercise is scheduled for Q4 2026-2027.

Performance Report (Aithisg Coileanaidh)



Scrutiny and debate

Service objectives

During 2025-26 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	2025-26	2024-25	2023-24	2022-23
Members' satisfaction with services and facilities ¹ (Members interviewed either satisfied or very satisfied)	85-100%	-	90%	93%	91%
Parliamentary business takes place as scheduled ²	No disruption	Business lost	Business disrupted	Business disrupted	100%
Parliamentary business services operating within targets ³	On track	Not on track	On track	On track	On track

¹ With the Scottish Parliament elections in May 2026, the final Members' feedback interview exercise of Session 6 took place in Q4 2024–25. The next exercise is scheduled for Q4 2026-27.

² 2 of 5 KPIs were marginally below target:

- Voting functioning as required: 99% achieved against a 100% target. Performance was impacted by a global Microsoft Azure outage, arising from a supplier configuration change, which resulted in a voting system issue.
- Level of disruption to chamber or committee business: Target of no disruption was not met as a result of the voting system issue, one instance of Chamber business was lost. Stage 3 proceedings for the Land Reform (Scotland) Bill were suspended, with voting rescheduled within two sitting days.

³ 2 of 8 KPIs were marginally below target:

- Legislation documents produced within agreed timescales: 98% achieved against a 100% target. There were four instances of late publication. Three due to minor delays in receiving final or revised versions against Standing Order deadlines (with all documents published on the day of receipt) and one due to competing publication priorities.

Performance Report (Aithisg Coileanaidh)

- Committee Official Reports produced within agreed timescales: 88% achieved against a 90% target. Performance was impacted by sustained high levels of parliamentary business, requiring prioritisation of chamber Official Reports, which affected committee publication timescales.



Public involvement

Service objectives

During 2025-26 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	2025-26	2024-25	2023-24	2022-23
Members’ satisfaction with SPS in driving effective public engagement and participation in Parliament’s work ¹ (Members interviewed either satisfied or very satisfied)	85-100%	-	90%	94%	86%
Public feedback survey results are within target	On track	On track	On track	On track	On track
Digital engagement is within target ²	On track	Not on track	On track	Not on track	Not on track

¹ With the Scottish Parliament elections in May 2026, the final Members’ feedback interview exercise of Session 6 took place in Q4 2024–25. The next exercise is scheduled for Q4 2026-27.

² 1 of 4 KPIs was below target:

- Social media channels meet bespoke engagement rates: 38% achieved against a 68% target. Performance was impacted by a continued decline in engagement on X, reflecting a wider shift in platform use, although engagement across other platforms remained strong. Updated KPIs will be introduced as part of the social media strategy for Session 7.

Performance Report (Aithisg Coileanaidh)



Corporate services and governance

Service objectives

During 2025-26 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	2025-26	2024-25	2023-24	2022-23
Underspend outturn against SPCB budget ¹	0-2.5%	0.3%	1.4%	0.8%	1.1%
Internal audit reports (limited or no assurance opinions)	0	0	0	0	-
Fulfilment of compliance obligations ²	Compliant	Minor non-compliances	Compliant	On track	On track

¹ Excludes non-cash budget and costs.

² Compliance: Reported at directorate level and Chief Executive's Group 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.

Fulfilment of compliance obligations: Target of full compliance was largely met, with two minor non-compliances reported. While full compliance across processes, planning and resourcing was confirmed, gaps remain in mandatory training completion and a small number of vacant Display Screen Equipment roles. Recruitment is underway and actions are in place to address these.

Performance Report (Aithisg Coileanaidh)



Working environment

Service objectives

During 2025-26 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	2025-26	2024-25	2023-24	2022-23
SPCB staff turnover	0-10%	7.8%	7.1%	5.3%	10.1%
SPCB staff attendance rate ¹	96-100%	95.9%	95.6%	95.4%	95.9%
SPCB staff unplanned absence rate ¹	0-4%	4.1%	4.4%	4.6%	4.1%
Culture of respect complaints (recorded by an independent support service)	0	0	0	0	0

¹ SPCB staff attendance and unplanned absence rates: 95.9% attendance achieved against a 96% target and 4.1% unplanned absence against a 4% target. Both measures are marginally outside target. Specific absence trends were identified, with targeted support provided and ongoing monitoring in place.

Please note that, for 2026-27 KPI reporting, the Red, Amber and Green (RAG) definitions and associated tolerances have been reviewed and updated where appropriate.

Performance Report (Aithisg Coileanaidh)

Transforming our services through our strategic change objectives



A modern, dynamic parliamentary democracy

Progress against objectives

During 2025-26, 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:

- Continued to support the Conveners Group to co-ordinate cross-committee scrutiny of net zero, strengthening awareness, alignment and shared understanding through application of a climate lens and improved access to external resources and tools. This supported more effective parliamentary scrutiny and net zero policy delivery.
- Continued to support the Conveners Group lead post-EU policy scrutiny, coordinating committee focus on key issues, including the Retained EU Law (Revocation and Reform) Act 2023, EU law alignment, intergovernmental relations and relevant Standing Orders. This was supported by an EU law tracker and an action plan to strengthen scrutiny of legislation and policy in the devolved context.

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

- Continued to support the Conveners Group in prioritising participation, diversity and inclusion to strengthen parliamentary scrutiny by broadening the range of voices contributing to committee inquiries.
- Supported the Citizen Participation and Public Petitions Committee to complete a review of deliberative participation methods and develop a report on a blueprint for participation in Session 7, which was debated and agreed by the Parliament. This included agreement to deliver four People's Panels to support improved scrutiny, strengthen public trust and deepen public understanding.
- Continued to embed digital participation tools, including Citizen Space and Your Priorities, within committee scrutiny to support people across Scotland to share their views and contribute to parliamentary inquiries.

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

- Continued to support the Conveners Group to promote post-legislative scrutiny, contributing to increased committee review of how legislation operates and how effective it is and providing a stronger foundation for the next parliamentary session.

Performance Report (Aithisg Coileanaidh)

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

- Supported the Conveners Group to prioritise support, training and CPD for Members' scrutiny role, including provision for new and returning Members. This includes needs-led training for committees scrutinising specific business such as legislation and the development of a support programme for Conveners from the start of Session 7.



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:

- The SPCB approved a refreshed Public Engagement strategy for Session 7 and beyond, providing a clear framework to strengthen the Parliament's approach to public engagement and embed deliberative participation in committee work. The strategy reaffirms the Parliament's role as a trusted space for democratic engagement in Scotland.
- Reviewed public engagement service delivery, including teams, the educational subsidy and the Parliament shop. The Education Service was expanded to include rights-respecting schools activity, new revision materials, joint sessions with the UK Parliament and the Electoral Commission and closer working with the Scottish Youth Parliament.



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

- The SPCB approved the full business case for the programme, including an expanded induction offer for new Members delivered from the election to end of June 2026 and enhanced support for Members not returned.
- Published comprehensive guidance for Members and their staff, including tailored guidance for Members standing for re-election, Members not standing and Members not returned, to support fulfilment of parliamentary and representative duties.
- Developed and launched the Member buddy programme, providing one-to-one staff support for all new Members from the start of Session 7.
- Strengthened organisational readiness for Session 7 through delivery of a full Day 1 Rehearsal and cross-office working groups. This coordinated delivery across key workstreams, including local office support, registration and orientation, induction programme development and the external broadcasting compound.

Performance Report (Aithisg Coileanaidh)

A closer look: Delivery of parliamentary business

Creating good quality, effective and accessible legislation is one of the Parliament's core missions. Procedures for scrutinising legislation involve Members fulfilling their functions in committees and in the Chamber. While this work continues throughout the parliamentary session, the final year is typically the most intensive, with a focus on completing scrutiny of public bills introduced by the Scottish Government and individual Members ahead of dissolution. Bills that have not cleared all the procedural stages by that point fall.

As the Parliament entered the final year of Session 6, a significant number of bills were progressing through the scrutiny stages, including 13 Scottish Government bills and 9 Members' bills under consideration. A further 10 Scottish Government bills and 6 Members' bills were introduced during the year, ahead of the sessional cut-off in June 2025.

This volume of legislative work, alongside other routine parliamentary business, placed significant pressure on Members and the SPCB staff who support them. Extended sitting times in committees and the Chamber, including a high number of late decision times, were a clear indicator of the level of demand on services. Each extended sitting also required considerable preparatory work to provide Members with the materials and advice needed to participate effectively and ensure proceedings ran smoothly.

The Parliament completed scrutiny of all but two bills ahead of dissolution, with both exceptions being Members' bills that did not proceed beyond Stage 1. Consequently, the Parliament has agreed to apply an earlier deadline for the introduction of such bills in the next session to reduce the risk of similar situations in the future.

To meet this challenge, scheduling of parliamentary business was kept under continuous review by the Parliamentary Bureau and supported by resilience arrangements to manage pressures on the busiest teams. These arrangements will be reviewed to inform future resilience planning.

Performance Report (Aithisg Coileanaidh)



Adapting for a sustainable future

Progress against objectives

1. Sustainability and Climate Change

During 2025-26 we focused on:



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

- Delivered focused investment in the Reduce phase of the Building Decarbonisation Programme's agreed Reduce, Enable, Transition approach, achieving immediate reductions in energy use and carbon emissions while improving estate performance and resilience.
- Optimised building systems and embedded new building management and energy monitoring capability, strengthening oversight of energy consumption and supporting more efficient operation of critical plant.
- Strengthened the evidence base to inform future investment decisions, supporting readiness to progress to the Enable and Transition phases. This includes larger-scale infrastructure change aligned with public sector climate change duties and longer-term net zero commitments.



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:

- Progressed development of the Session 7 Strategic Plan through an inclusive, evidence-led approach, engaging key stakeholders to identify future parliamentary needs, opportunities and challenges.
- Shared the agreed SET and SPCB draft strategy with the SPS, setting out four proposed strategic priorities and objectives focused on delivering excellent parliamentary services, building trust, strengthening Parliament and transforming how we work, with feedback indicating broad understanding and support.
- Initiated development of the delivery plan, with Directors leading cross-organisational engagement to shape delivery activity.

Performance Report (Aithisg Coileanaidh)

A closer look: Parliament of the Future

Through the Parliament of the Future programme, the aim was to develop a clear and robust Session 7 Strategic Plan, setting out well-defined objectives to guide the next parliamentary session. This involved reflecting on the Parliament's journey to date, identifying emerging challenges and opportunities and establishing long-term priorities to inform decision-making and resource planning. The focus was on looking ahead to how the Parliament needed to evolve to meet future demands, while ensuring ambitions remain realistic, deliverable and aligned with the Parliament's values and founding principles.

Developing a long-term strategy ahead of a new parliamentary session involved inherent uncertainty, particularly in progressing work without knowing the political make-up of the next Parliament or the priorities of the incoming SPCB. Timing was also challenging, starting well ahead of the 2026 election required balancing day-to-day service delivery with sustained forward planning activity, while maintaining engagement over an extended period without causing consultation fatigue. It was essential to manage stakeholder input transparently and distil a wide range of feedback – including differing perspectives - into a concise set of strategic themes, to secure confidence in the process and broad buy in.

These challenges were addressed through a phased approach, supported by clear governance and oversight through SET and SPCB planning milestones. Environmental analysis informed the work, including consideration of public sector financial pressures, technological change (including AI), climate and sustainability commitments and wider political and societal trends. This helped balance ambition with realism, ensuring the draft strategy was based on robust evidence, organisational capacity and priorities identified through engagement, rather than top-down assumptions.

Despite these complexities, the draft strategy provides a clear strategic direction and structured framework for decision-making. This is informing the development of the Delivery Plan, Medium-Term Financial Plan and Workforce Plan, so that priorities for Session 7 are aligned with available resources and capability. Early evidence-led decisions have helped clarify priorities and intended outcomes. This will be supported by strengthened performance measures and risk management. Overall, the organisation is well prepared for the transition to the next session, supported by effective governance, integrated planning and organisational readiness.

Performance Report (Aithisg Coileanaidh)



A values-driven culture

Progress against objectives

During 2025-26, some key highlights include:



To deliver the Inclusive Parliament Review Programme to build on our commitment to ensure Parliament is inclusive, accessible and welcoming for all; act to address negative impacts of power imbalances and ensure all colleagues are treated with dignity and respect; and use positive action to increase the diversity of the parliamentary service alongside the growing diversity of our Members and their staff:

- Completed a review of dignity at work arrangements, resulting in SPCB endorsement of 9 Parliament-wide recommendations to strengthen a culture of dignity, respect and safety, including measures on bullying and harassment prevention, behavioural expectations, reporting routes and consistency of support across employers.
- Commenced review of facilities at Holyrood including an accessibility audit, signage review and targeted consultation on toilet, showering and changing provision, to inform proposals to improve accessibility, inclusivity and usability of the parliamentary estate.
- Carried out engagement and consultation to inform both reviews, involving SPCB staff, Members and their staff, staff networks and forums, trade unions and external equality groups, using surveys, listening sessions and one-to-one meetings to ensure proposals were informed by diverse perspectives.
- Established terms of reference for the development of a Race Equity Action Plan, supporting work to strengthen diversity, inclusion and equity across the organisation. This includes addressing under-representation, promoting equity in recruitment and progression and embedding anti-racism principles across policies, training and organisational culture.

Further achievements are highlighted in the Diversity and Inclusion section in the Accountability Report, pages 52-53.

Performance Report (Aithisg Coileanaidh)

A closer look: Inclusive Parliament Review

The Inclusive Parliament Review has established a clear strategic direction for strengthening how Parliament supports everyone who works at, or for, the Parliament. It places people, culture and leadership at the centre of change, alongside the modernisation of policies, services and facilities that shape everyday experience. Inclusion is positioned not as a standalone initiative, but as a core enabler of a safe, effective and sustainable parliamentary workplace.

A central priority is strengthening Dignity at Work arrangements, ensuring that concerns are raised early, addressed consistently and supported through clear, trusted routes. Delivering this requires cultural change as well as process improvement, including shared expectations of behaviour, visible role-modelling by leaders and accountability at every level. The Review recognised that sustainable improvement depends on behaviours and leadership practices as much as formal policies.

The Review also examined how the parliamentary estate can better enable inclusion in practice, while meeting the SPCB's responsibilities as both employer and service provider. This included consideration of toilets, showers and changing facilities. A survey was undertaken to inform future decisions and investment priorities, with feedback consistently highlighting the importance of privacy and dignity, accessibility and inclusion and choice. These themes will directly shape both the recommendations and the sequencing of delivery.

A key aspect was ensuring that sensitive issues could be explored openly and safely, supported by approaches that built trust and enabled meaningful participation. The review methodology was grounded in lived experience and developed collaboratively through extensive engagement with staff, Members, trade unions and equality groups. A trauma-informed approach, underpinned by clear principles on anonymity, boundaries and confidentiality, enabled meaningful participation on sensitive issues and strengthened confidence in the process and its outcomes.

Early confidence-building actions are already being implemented, establishing clear expectations and signaling a decisive shift in how dignity, safety and accountability are upheld across the Parliament. Larger-scale implementation will be phased into Session 7, supported by post-election engagement with party leaders and groups, and confirmation of the capacity and resources required to deliver new or expanded services. With sustained ownership by the SPCB, clear leadership through SET and robust governance arrangements, delivery will be driven through resourced implementation plans and regular monitoring of progress and impact, embedding lasting cultural change.

Performance Report (Aithisg Coileanaidh)



Operational excellence

Progress against objectives

During 2025-26, 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:

- Undertook workforce planning and engagement with SPCB managers and staff to prepare for and manage the transition to a reduced working week. This included identifying and addressing potential barriers, reviewing working practices and identifying productivity improvements to ensure readiness and service continuity.
- From 1 March 2026, implemented a reduction in the full-time working week from 37 to 35 hours, with no reduction in pay for SPCB workforce and delivering the change within existing staff headcount while maintaining high-quality service delivery.



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:

- Implemented a new Official Report production system (ORator) on a secure, cloud-based platform, improving system reliability and resilience, and enabling enhanced management information and search functionality on the Parliament's website. Also adopted automatic speech recognition, reducing daily plenary staffing requirements and supporting staff wellbeing.
- Delivered the redevelopment of the Business Bulletin production system, streamlining business processes through automation and increased collaboration, achieving efficiency gains and time savings while improving system resilience, security and data management and integration with other services.
- Delivered the Windows 10 upgrade programme, upgrading all corporate devices with minimal disruption and ensuring they remain secure, supported and fit for purpose, while improving system efficiency and supporting environmental objectives through extended device lifecycles.
- Progressed delivery of the new Lobbying Register, ensuring readiness for rollout in May 2026. The new system simplifies submissions through automated validation, supports improved compliance and timely returns, enhances public search and reporting on lobbying activity and reduces manual administration to enable greater focus on oversight, outreach and enforcement.

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:

- Strengthened cyber security and organisational resilience through enhanced office-level and Parliament-wide business continuity planning, alongside further development of cyber prevention measures and IT disaster recovery arrangements to reduce the risk and impact of a significant loss of IT.
- Reviewed and strengthened technical controls, including controls across devices, networks, removable media and web access. Enhanced incident response and recovery planning, increased organisational awareness of cyber risk and secured SPCB approval of a new Acceptable Use of IT Policy.
- Provided a personal cyber assistance service to Members through a joint initiative with the UK Parliament, Welsh Parliament and Northern Ireland Assembly.



Maintained infrastructure, systems and processes to support excellent parliamentary services:

- Progressed delivery of the new Chamber Dais to improve accessibility, completing extensive engagement and options appraisal to agree a preferred design, followed by final design and procurement. Commenced offsite manufacture to ensure readiness for onsite installation and completion for the start of Session 7.
- Initiated a project to replace end-of-life committee room console equipment through a phased rollout, mitigating risks to business continuity and service reliability. This will introduce improved functionality for committee meetings and integration with existing hybrid conferencing and camera control systems, with delivery planned through to 2027-28.

Performance Report (Aithisg Coileanaidh)

A closer look: Transition to shorter working hours

The move to shorter working hours - delivering a standard full-time working week of 35 hours with no loss of pay - represents a deliberate organisational decision to embed wellbeing-led, sustainable ways of working while maintaining service delivery and performance. This commitment formed part of the 2024-25 and 2025-26 pay agreement and was designed to improve work-life balance while supporting organisational effectiveness.

From the outset, the transition was framed not only as a contractual change, but as an opportunity to take a more strategic and evidence-based approach to how work is planned and delivered. The move to shorter working hours was embedded within the organisation's Workforce Plan, requiring teams to review service delivery models, assess capacity and demand, identify productivity improvements and consider how technology and new ways of working could better support outcomes. This ensured alignment with wider organisational priorities rather than treating the change as a standalone initiative. This required careful management of the balance between reduced working hours and maintaining service delivery, particularly in areas with high operational demand and set delivery targets.

Recognising the scale and complexity of the transition, implementation was supported through a phased programme and clear governance arrangements. Managers and teams developed transition plans, supported by structured guidance, tools and learning resources to review workloads, prioritisation and ways of working. Sharing effective practice and maximising the consistent use of existing technology were important enablers, allowing teams to adapt service delivery without increasing staff headcount.

The organisation successfully transitioned to shorter working hours on 1 March 2026, with no loss of pay and no increase in the staff headcount. Prior to implementation, SET received assurance from senior managers that appropriate plans were in place to manage delivery and associated risks.

A structured monitoring and evaluation phase is now under way and will continue until August 2027. Clear ownership is established at organisational, directorate and team levels, supported by regular reporting to SET and workforce dashboards. Success will be demonstrated through sustained improvement in staff experience, stable working hours and flexi balances and continued delivery of organisational and service KPIs within shorter working hours.

David McGill

David McGill
Clerk/Chief Executive

29 September 2026

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 2026 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 website. No related party conflicts have been identified.

The Senior Executive Team (SET) as at 31 March 2026 was:

David McGill, Clerk to the Parliament and Chief Executive

Michelle Hegarty, Deputy Chief Executive

Lynsey Hamill, Director of Operations and Digital

Lorna Hunter, Director of People, Communications and Inclusion

Callum Thomson, Director of Parliamentary Business

Kerry Twyman, Director of Finance and Resilience

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

Accountability Report (Aithisg Cunntachalachd)

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.

SET is the Scottish Parliament's senior management group and 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

The Investment Advisory Group (IAG) provides advice on project investment decision making to the Director of Finance and Resilience who is responsible for approval of all project expenditure, apart from SPCB major projects which are approved by the Senior Executive Team (SET).

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 set out in the "Parliamentary Digital Resilience" risk 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. There was one data breach reported to the UK Information Commissioner for 2025-26.

Accountability Report (Aithisg Cunntachalachd)

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 are as a whole, 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)

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 at least 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 35.

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)

During 2025-26 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 35.

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 2025-26, 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)

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.

Over the course of the year, governance arrangements were further strengthened to improve the clarity of oversight by enhancing risk reporting and ensuring closer alignment between strategic priorities and assurance activity.

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 in 2025-26. 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 2025-26 comprised:

Joe Al-Gharabally (Chair from 1 October 2025)

David Watt (Chair until demitting office on 30 September 2025)

Steve Renwick (Independent member from 1 September 2024)

Siobhan White (Independent member from 1 September 2024)

Claire Baker MSP (Until demitting office on 21 May 2026)

Jackson Carlaw MSP (Until demitting office on 21 May 2026)

The Advisory Audit Board (AAB) met four times in the year ended 31 March 2026.

Following the Scottish Parliamentary election in May 2026, and with effect from 11 June 2026, the SPCB appointed Maggie Chapman MSP to the AAB with Jackie Dunbar MSP as the substitute Member.

Officeholders

The SPCB supports eight 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; the Scottish Biometrics Commissioner and the Patient Safety Commissioner for Scotland (from 1 September 2025).

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.

Accountability Report (Aithisg Cunntachalachd)

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 SPCB [Supported Bodies Landscape Review Committee's report](#), published on 19 June 2025, and is committed to working with Parliament, the Scottish Government and Officeholders to implement the Committee's recommendations.

Currently, the SPCB continues to pursue its shared services agenda and has co-located a new officeholder, the Patient Safety Commissioner for Scotland, 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. Similar arrangements will be made for the Victims and Witnesses Commissioner for Scotland when appointed in late 2026.

External audit

The Auditor General for Scotland is responsible for auditing SPCB's accounts. This is the fourth 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 58-61).

The audit fees for 2025-26 were £86k (2024-25 £83k).

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 7-9

Delivery Plan

Refer to performance overview on pages 7-9

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 (pages 20-24), 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

Accountability Report (Aithisg Cunntachalachd)

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 in accordance with the requirements of the Scottish Public Finance Manual, including propriety, regularity and value for money and in an efficient, effective and economical way. 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 2026 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 reviewed by SET using customised Internal Control Checklists and are tested on a sample basis within the rolling internal audit programme. There were no significant internal control or risk management breaches identified during 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 2025-26 internal audit for the SPCB followed the principles of Global Internal Audit Standards (GIAS) which became effective in the UK Public Sector on 1 April 2025.

The SPCB's Head of Internal Audit was appointed as Interim Chief Financial Officer for the Parliament for 5 months until 30 September 2025. GIAS 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, the external support provider of internal audit services, Grant Thornton UK LLP, independently performed and reported on internal audit assignments for the areas that fell within the operational oversight of the Head of Internal Audit. Grant Thornton UK LLP continued in this capacity for a period of 12 months following the end of the Head of Internal Audit's interim appointment (until 30 September 2026). During 2025-26, the SPCB exercised its option to extend the contract with Grant Thornton UK LLP until 30 September 2026 to enable continuity of internal audit service provision.

The internal audit plan for 2025-26 was reviewed and approved by the AAB in June 2025 and the AAB 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 2025-26 internal audit work on the Reimbursement of Members Expenses – claims for reimbursement in year; Corporate Cards; and Low Value Payments were completed independently by Grant Thornton UK LLP. Areas not within in the Head of Internal Audit's oversight during the interim arrangement, including reviews of Procurement Projects, Resettlement Grants and Scotland's Futures Forum were performed by the Head of Internal Audit. No high-risk findings were identified in the audits performed and all internal audit reviews concluded with a 'substantial' or 'satisfactory' level of assurance in place.

Accountability Report (Aithisg Cunntachalachd)

There has been sufficient coverage of internal audit activity work during 2025-26 to allow the issue of an Internal Audit Assurance Statement. The overall conclusion from the work of internal audit for the year to 31 March 2026 is that a satisfactory level of assurance may be taken regarding the level of effectiveness of governance, risk management and control. A final Internal Audit Assurance Report, co-signed by the Head of Internal Audit and Grant Thornton UK LLP was provided to the Clerk/Chief Executive, as the Principal Accountable Officer, in that regard.

Audit Scotland

In the course of the statutory audit in 2025-26, 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 16 September 2026 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 2026 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.

The following processes and institutional arrangements remain 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 allocation.

Accountability Report (Aithisg Cunntachalachd)

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 Head of Resilience 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. Two initiatives that will be implemented over 2026-27 are:

- A thorough review of the Principal Risk Register as part of implementing our Session 7 strategy.
- Improving critique of risks being managed to further enhance the visibility and veracity of controls and mitigations.

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 2025-26, 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 Certificate of Assurance for 2025-26.

Accountability Report (Aithisg Cunntachalachd)

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 salary increases are directly linked to increases in average weekly earnings. The rate for 2025-26 is £74,506 (2024-25 £72,196). Pension benefits for MSPs and Office Holders are the 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 SPS 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)

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

Karen Titchener was appointed by His Majesty as the first Patient Safety Commissioner for Scotland from 1 September 2025 to 31 August 2033.

Paul McFadden was appointed by His Majesty as the Scottish Public Services Ombudsman from 20 October 2025 to 19 October 2033.

SPCB Appointments with the agreement of the Scottish Parliament

Rosemary Agnew was appointed as a Member of Scottish Human Rights Commission from 1 September 2025 to 31 August 2031.

Aaliya Seyal was appointed as a Member of Scottish Human Rights Commission from 1 September 2025 to 31 August 2031.

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 the Civil Service Pension Scheme Administrator 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

	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	Salary	Salary	Pension	Restated	Total	Total
	£'000	£'000	benefits ¹	Pension	£'000	£'000
			£'000	benefits ¹		
				£'000		
David McGill	190-195	180-185	73	149	260-265	290-295
Michelle Hegarty	150-155	140-145	72	95	220-225	230-235
Lorna Hunter	125-130	115-120	67	195	190-195	295-300
Sara Glass²	10-15	115-120	4	46	10-15	160-165
Kerry Twyman²	60-65	-	44	-	100-105	-
Lynsey Hamill	125-130	115-120	49	46	170-175	160-165
Callum Thomson	125-130	115-120	87	169	210-215	285-290

Parliament Officeholders

	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	Salary	Salary	Pension	Pension	Total	Total
			benefits	benefits		
			(to nearest	(to nearest	(to nearest	(to nearest
			£1,000) ¹	£1,000) ¹	£1,000)	£1,000)
	£	£	£	£	£	£
Alison Johnstone	55,993	54,256	23,000	21,000	79,000	75,000
Annabelle Ewing	35,077	33,989	15,000	13,000	50,000	47,000
Liam McArthur	35,077	33,989	15,000	13,000	50,000	47,000

¹ 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

Accountability Report (Aithisg Cunntachalachd)

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.

² Sara Glass held the post of Director of Finance and Resilience until 2 May 2025 and Kerry Twyman was appointed to the post on 29 September 2025. The remuneration disclosed for 2025-26 reflects the proportion of the year each individual was in post. The full-year equivalent remuneration for Sara Glass and Kerry Twyman would have been in the £125,000 - £130,000 and £120,000-£125,000 bands respectively.

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 Officeholders, 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 1/40th or 1/50th 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 Officeholders in 2025-26 or 2024-25.

Salary multiples (Audited)

The 2025-26 pay award of 3.8% for all staff applied from 1 April 2025. This was part of a two-year pay deal that was agreed in June 2024.

The highest paid member of staff in 2025-26 and 2024-25 was the Clerk/Chief Executive. His remuneration before pension benefits was in the range of £190,000 – £195,000 in 2025-26 and 180,000-£185,000 in 2024-25. This represents a 5.5% increase from the prior year.

The median salary of the SPCB workforce in 2025-26 was £49,853 which represented a 13.91% increase on the 2024-25 median of £43,764. The increase reflects the impact of the 2025-26 pay award together with the inclusion of overtime payments in the remuneration figures used for the calculation, which were not included in the prior year.

The average percentage change in annualised salary was an increase of 5.74%. This figure is not completely representative of the underlying average annualised salary increase, as the prior year remuneration data excluded overtime payments.

There were no staff salaries in excess of the Clerk to the Parliament and Chief Executive with the lowest staff salary in 2025-26 being in the band £30,000-£35,000 (2024-25 £30,000-£35,000).

Accountability Report (Aithisg Cunntachalachd)

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

Year	25th percentile pay	25th percentile pay ratio	Median pay	Median pay ratio	75th percentile pay	75th percentile pay ratio
2025-26	£35,828	5.37	£49,853	3.86	£60,683	3.17
2024-25	£32,818	5.56	£43,764	4.17	£58,461	3.12

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

Pension benefits (Audited)

SPCB senior staff

	Accrued pension at pension age as at 31/03/26 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/26 £'000	CETV at 31/03/25 £'000	Real increase in CETV as funded by employer £'000
David McGill	90-95 plus a lump sum of 225-230	2.5-5 plus a lump sum of 0-2.5	2,228	2,051	56
Michelle Hegarty	55-60	2.5-5	1,178	1,045	60
Lorna Hunter	40-45 plus a lump sum of 90-95	2.5-5 plus a lump sum of 0-2.5	883	781	52
Sara Glass	10-15	0-2.5	166	162	3
Kerry Twyman	45-50	0-2.5	864	813	34
Lynsey Hamill	30-35	2.5-5	405	356	27
Callum Thomson	55-60	5-7.5	1,140	1,000	69

Parliament Officeholders

	£'000	£'000	£'000	£'000	£'000
Alison Johnstone	5-10	0-2.5	123	93	23
Annabelle Ewing	0-5	0-2.5	85	65	14
Liam McArthur	0-5	0-2.5	74	55	13

Accountability Report (Aithisg Cunntachalachd)

Cash Equivalent Transfer Values (CETV)

This 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 pension benefits, they have 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 also include the value of any 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 calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This is the element of the increase in accrued pension funded by the SPCB as employer. It excludes increases due to inflation and contributions paid by the member. It is worked out using common market valuation factors for the start and end of the period.

Civil Service Pensions

Pension benefits 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 Nuvo 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, are in Alpha.

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 the 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.

Accountability Report (Aithisg Cunntachalachd)

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.

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 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. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2025 and 31 March 2026, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or Alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. 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/employerhub/>

Accountability Report (Aithisg Cunntachalachd)

Staff Report

Staff costs and numbers (Audited)

Staff pay costs consist of:

	2025-26 £000 Total	2024-25 £000 Total
Salaries		
SPCB	32,257	30,260
Seconded staff	233	212
Social security costs		
SPCB	4,052	3,215
Seconded staff	-	-
Other pension costs		
SPCB	8,699	8,366
Seconded staff	-	-
SPCB Salary Cost per Note 3 to the Accounts	45,241	42,053

SPCB Staff salary costs include £0.532 million of Contractor costs and £0.250 million of Agency costs (2024-25 £0.626 million and £0.285 million respectively).

Information on staff pay in 2025-26 can be found in the Performance Overview, Financial position section on page 16.

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

	2025-26	2024-25
Staffing (FTE):	593	595
Comprising:		
SPCB staff	581	580
Seconded	4	3
Agency & Contractor	8	12

Exit packages

During the year ended 31 March 2026, the Scottish Parliamentary Corporate Body made compensation payments in respect of former employees. A total of three compensation payments were made in 2025–26, at a combined cost of £37,846. These comprised one non-taxable payment and two taxable payments, reflecting the nature of the underlying arrangements. Two payments relate to an individual who left employment in a prior financial year and arose following recalculation of the original compensation entitlement. These adjustments reflect the correction of salary information used in the initial calculation and the subsequent application of a pay award backdated to the period immediately prior to departure.

All compensation payments were made in accordance with the relevant employment terms and applicable compensation arrangements and are consistent with the requirements of the Financial Reporting Manual (FRM) and the Scottish Public Finance Manual (SPFM).

Accountability Report (Aithisg Cunntachalachd)

No exit packages were agreed during the year that require individual disclosure.

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. When incurred, exit costs are accounted for in full in the year of departure. Where early retirements are agreed, the additional costs are met by the Parliament 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.

Staff composition and sickness absence

	2025-26	2024-25
SPCB staff:		
Female	56%	56%
Male	44%	44%
SPCB Corporate Body:		
Female	80%	80%
Male	20%	20%
Senior Executive Team:		
Female	64%	67%
Male	36%	33%
Absence	9.71 days	9.71 days

Information on staff turnover can be found in the Performance Analysis section page 24.

Diversity and inclusion

The SPCB promotes a respectful and inclusive working environment where people and performance can thrive. This includes ongoing activity to modernise practices, strengthen workforce inclusion, and ensure continued compliance with equality duties under the Equality Act 2010.

A key development during the year was the progression of the Inclusive Parliament Review Programme (IPP), a strategic initiative commissioned by the SPCB to bring together existing workstreams and embed inclusive design and practice across parliamentary operations. The Programme provides a coherent framework to support a Parliament that is inclusive, accessible and welcoming to all, ensuring that protected characteristics are appropriately considered and that individuals feel valued, heard and supported. The Inclusive Parliament Review Programme has progressed preparatory work for future activity, including accessibility audits of the parliamentary campus, consultation with staff, Members, Members' staff and stakeholders, review of relevant policies and development of training to support legal responsibilities.

Accountability Report (Aithisg Cunntachalachd)

Alongside the IPP, further workforce-focused activity in 2025-26 included:

- The Shorter Working Hours programme which consulted with staff groups and other stakeholders throughout 2025 in preparation for the implementation date in March 2026. A key focus was on wellbeing and improving work/life balance for staff working for the Parliamentary Service.
- The Scottish Parliamentary Corporate Body was re-accredited as a Disability Confident Leader in 2025. We continue to join with other Leader organisations to share best practice and commit to supporting other organisations with their aim to attract and develop disabled people in the workplace.
- Work commenced to ensure the SPCB's readiness for the gender pay gap and menopause action plan publication requirements of the Employment Rights Act 2025 by the required date in 2027.

Employment of disabled persons

As a Disability Confident Leader employer, the Scottish Parliament is committed to the employment and development of disabled people.

The Parliament actively promotes opportunities for disabled people and encourages applications from disabled candidates. We are committed to ensuring our recruitment processes are fully accessible and that disabled people receive appropriate adjustments and support throughout recruitment and employment. This commitment to the recruitment, retention and career development of disabled people is embedded in multiple policies. Through values-based recruitment, we attract and select people who share the Parliament's values of Stewardship, Inclusiveness, Excellence and Respect, underpinned by the Recruiting for Excellence Policy.

A wide range of support is provided to disabled employees, including flexible working arrangements, specialist equipment and assistive technology, digital inclusion resources, and adjustments to the working environment. Disability Adjustment Plans ensure that agreed adjustments are regularly reviewed and continue seamlessly when individuals move roles. This support is underpinned by clear policies and guidance, including the Dignity at Work Policy and Guidance for Line Managers on Supporting Disabled Staff in the Workplace. Wellbeing Plans are embedded within our performance management approach, supporting delivery of the Positive About Mental Health and Wellbeing Policy. In the most recently available reporting year (2024–25), 11.9% of staff declared a disability in the annual Diversity Monitoring Report, representing a modest increase from 11.5% in the previous year. The Parliament voluntarily reports on disability pay gap information ahead of any legislative requirement.

Staff communications

Colleague Engagement Forum

A new Colleague Engagement Forum met for the first time in June 2025. It was created to help colleagues voice their opinions, share ideas, and contribute to the decision-making process. This followed the earlier management re-structure, which led to the development of the Senior Executive Team (SET) and the Leadership Engagement Network (LEN).

The Forum currently has 25 members, from across the staff organisation, and meets monthly. So far, it has contributed feedback and suggestions to inform wider policy development around Shorter Working Hours and the Inclusive Parliament programme. Members are also bringing

Accountability Report (Aithisg Cunntachalachd)

forward their own ideas for discussion, and the Forum is preparing to reach out to the wider organisation for ideas and suggestions.

Leadership Engagement Network

The Leadership Engagement Network (LEN) continued to support engagement between senior leaders and colleagues by providing a structured forum for discussion and feedback.

Members took part in a workshop on the Parliament of the Future project, as part of the development of the draft Session 7 strategy.

LEN has begun exploring succession planning within the organisation, aligning with wider workforce planning activity. This also ensures we have plans in place to fill key leadership roles now and in the future.

The Network discussed the role and purpose of the Colleague Engagement Forum (CEF) before it was set up and how LEN could engage with it. Subsequently, CEF representatives have regularly attended LEN meetings to feedback and consult on some of the matters before them. This has helped develop a steady flow of communication and engagement between staff and management groups.

All-staff meeting

An all-staff meeting was held in the Debating Chamber on 16 January 2026. The event was of a smaller scale from previous ones due to its proximity to the busy pre-election period. The Clerk/ Chief Executive and the Presiding Officer each delivered keynote addresses and took part in a Q&A session. The session allowed the Presiding Officer to reflect on the sixth session of the Parliament as it neared its conclusion, while the Clerk/ Chief Executive looked ahead to the next session and beyond.

Regular communications

Regular communications help ensure a well-informed workforce. A Corporate Bulletin is sent to all SPCB staff, MSPs and MSPs' staff weekly. It contains news, updates and notices; recruitment and staff changes; and links to the latest on training and development, wellbeing and other information resources.

The Clerk/ Chief Executive blogs regularly, helping to draw attention to key initiatives and a member of SET blogs after each SET meeting to share what has been discussed and decided.

Keeping colleagues updated on strategic projects

A lot of staff communications have focussed on engaging colleagues in key projects, such as Inclusive Parliament, Shorter Working Hours and the Election. These have been promoted via many of the channels outlined above, as well as through direct communications. Media has included intranet blogs, video productions, meeting recordings and emails.

Communications have played an important role in the following:

Accountability Report (Aithisg Cunntachalachd)

Inclusive Parliament

Communications played a key role in supporting the Inclusive Parliament programme during 2025–26, helping to ensure colleagues across the parliamentary community were informed, engaged and able to contribute. Activity focused on promoting awareness of the review, encouraging participation in surveys and engagement activity, and sharing updates on progress and next steps.

A range of channels were used, including the Corporate Bulletin, intranet, leadership blogs and email. This approach supported transparency, reinforced shared responsibilities around dignity, respect and inclusion, and helped ensure that colleague voices informed the ongoing development of policies, services and facilities.

Shorter Working Hours

Staff communications were vital in supporting major organisational change during the transition to shorter working hours. Communications focused on helping colleagues understand why we were adopting shorter working hours, what it would mean in practice for different roles and working patterns, and how the change would be implemented and reviewed.

Regular updates were provided throughout the programme, alongside opportunities for colleagues to share feedback through surveys, workshops and engagement activity. A range of internal communications channels were utilised. This approach helped colleagues and managers navigate a significant change in working arrangements.

Election Programme

Communications were used as part of a change programme to prepare the Parliament for the May 2026 elections, ensuring stakeholder groups were well informed and able to access key resources.

The January all-staff meeting provided an opportunity for the Clerk/Chief Executive to do some scene-setting. This was supplemented with regular blog updates from the programme lead and team members as planning progressed.

Detailed communications planning and change management techniques were used to ensure communications were pitched at an appropriate level to target audiences. Successful colleague engagement was evident through high volunteer numbers for election-related activities.

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.

Accountability Report (Aithisg Cunntachalachd)

Health and Safety

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

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

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.

Our Health and Safety Committee has recently been subject to a comprehensive review, further to which our Senior Executive Team approved a streamlined Health and Safety Committee model, which will be introduced during the coming year.

Expenditure on consultancy

During 2025-26 £1,272k was spent on external consultancy including general and property advisors (£901k 2024-25). Expenditure in 2025-26 included advice on a review of the Parliament's digital operating model and on facilities management projects.

Accountability Report (Aithisg Cunntachalachd)

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 2025-26 or 2024-25. Losses and special payments made below this threshold are subject to internal approval and monitoring arrangements in line with the Scottish Public Finance Manual.

Gifts

There were no individual gifts made in excess of £250,000 which would require separate disclosure in either 2025-26 or 2024-25.

Remote contingent liabilities

There are no remote contingent liabilities to disclose.

An assessment of potential legal, contractual and indemnity exposures has been undertaken, and contingent liabilities that meet the disclosure requirements in IAS 37 Provisions & Contingent Liabilities are included in Note 19 of the Notes to the Accounts.

David McGill

David McGill
Clerk/Chief Executive

29 September 2026

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 2026 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 material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2025-26 Government Financial Reporting Manual (the 2025-26 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2026 and of its net 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 2025-26 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)

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.

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.

Accountability Report (Aithisg Cunntachalachd)

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. 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.

Accountability Report (Aithisg Cunntachalachd)

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

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

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, 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



30 September 2026

Financial Statements (Aithrisean Ionmhais)

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Administration costs			
Staff and members' salaries	3	60,440	56,704
Other administration costs	5	57,162	52,455
Depreciation	7, 8	13,929	14,389
Commissioners, Ombudsman and other related parties	20	16,948	15,773
Gross administration costs		148,479	139,321
Operating income	6	(659)	(643)
Net operating expenditure	2	147,820	138,678
Other comprehensive net expenditure			
Net gain on revaluation of buildings and fixed plant	7	(15,699)	(22,625)
Net loss in respect of realised element of revaluation reserve	7(c)	7,157	6,549
Net gain on pension reserves		(4,305)	(12,822)
Comprehensive net expenditure		134,973	109,780

The notes on pages 67 to 94 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Financial Position

As at 31 March 2026

	Note	2025-26 £000	2024-25 £000
Non-current assets:			
Property, plant and equipment	7	403,746	400,211
Intangible assets	8	158	5
Heritage assets	9	1,836	1,836
Trade and other receivables (after 1 year)	11	490	628
Total non-current assets		406,230	402,680
Current assets			
Inventories	10	103	107
Trade and other receivables	11	1,893	1,806
Cash and cash equivalents	12	2,621	2,787
Total current assets		4,617	4,700
Total assets		410,847	407,380
Current liabilities			
Trade and other payables (within 1 year)	13	(11,032)	(11,272)
Provisions for liabilities and charges	14	(1,036)	(85)
Total current liabilities		(12,068)	(11,357)
Total assets less current liabilities		398,779	396,023
Non-current liabilities			
Members' pension assets	15	22,770	18,090
Total non-current liabilities		22,770	18,090
Assets less liabilities		421,549	414,113
Represented by:			
Taxpayers' equity			
General fund		173,092	178,878
Revaluation reserve		225,687	217,145
Pension reserve		22,770	18,090
Total taxpayers' equity		421,549	414,113

The financial statements on pages 62 to 66 were approved by the Scottish Parliamentary Corporate Body on 24 September 2026. The Principal Accountable Officer authorised these statements for issue on 29 September 2026.

David McGill *David McGill*
Clerk/Chief Executive

The notes on pages 67 to 94 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Cash Flows

For the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Cash flow from operating activities			
Net operating expenditure		(147,820)	(138,678)
Adjustments for non-cash items			
- Non-cash charges	21	(289)	1,050
- Depreciation	7, 8	13,929	14,389
Decrease / (increase) in inventories	10	4	(5)
Decrease / (increase) in trade and other receivables	11	51	(185)
Increase/ (decrease) in trade and other payables		(197)	(370)
Increase / (decrease) in provisions	14	951	(190)
Net cash outflow from operating activities		(133,371)	(123,989)
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,706)	(1,977)
Purchase of intangible assets		(89)	-
Net cash outflow from investing activities		(1,795)	(1,977)
Cash flows from financing activities			
Financing from the Consolidated Fund		135,000	126,000
Net (decrease) / increase in cash and cash equivalents		(166)	34
Cash and cash equivalents as at beginning of period	12	2,787	2,753
Cash and cash equivalents as at end of period	12	2,621	2,787
Net (decrease) / increase in cash and cash equivalents		(166)	34
Net cash requirement			
Cash flows from financing activities	SOCTE	135,000	126,000
(Decrease) / increase in cash	12	(166)	34
		134,834	126,034

The notes on pages 67 to 94 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2026

	Note	General fund £000	Revaluation reserve £000	Pension reserve £000	Total reserves £000
Balance at 1 April 2025		178,878	217,145	18,090	414,113
Revaluation of land, buildings and fixed plant	7	-	15,699	-	15,699
Revaluation of artwork	7	-	-	-	-
Transfer in respect of realised element of revaluation reserve	7(c)	7,157	(7,157)	-	-
Net movement in pension reserve	15	-	-	4,305	4,305
Non-cash charges – auditor remuneration	21	86	-	-	86
Movement in cash balances		166	-	-	166
Net operating expenditure		(148,195)	-	375	(147,820)
Net funding	Cash Flow	135,000	-	-	135,000
Balance at 31 March 2026		173,092	225,687	22,770	421,549

The notes on pages 67 to 94 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 £000	Revaluation reserve £000	Pension reserve £000	Total reserves £000
Balance at 1 April 2024		183,991	200,962	6,235	391,188
Revaluation of land, buildings and fixed plant	7	-	22,625	-	22,625
Revaluation of artwork	9	-	107	-	107
Transfer in respect of realised element of revaluation reserve	7(c)	6,549	(6,549)	-	-
Net movement in pension reserve	15	-	-	12,822	12,822
Non-cash charges – auditor remuneration	21	83	-	-	83
Movement in cash balances		(34)	-	-	(34)
Net operating expenditure		(137,711)	-	(967)	(138,678)
Net funding	Cash Flow	126,000	-	-	126,000
Balance at 31 March 2025		178,878	217,145	18,090	414,113

The notes on pages 67 to 94 form part of these accounts.

Notes to the accounts

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2025-26 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, 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 financial statements.

a. Accounting Convention

The financial statements have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment at current value in existing use in accordance with the FReM. Where no active market exists, current value in existing use is determined using a depreciated replacement cost approach. Financial instruments are accounted for in accordance with IFRS 9 Financial Instruments as adapted by the FReM. In accordance with the principles of resource accounting, the gross funding received from the Scottish Consolidated Fund is treated as financing and reported directly within the General Fund, rather than as operating income 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 2026-27 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 holds 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 the existing asset value, provided it is probable that the expenditure will result in future service potential or 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 as a matter of policy.

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. These assets are held at current value in existing use. Where there is no active market, current value is determined using a Depreciated Replacement Cost (DRC) approach. DRC reflects the current cost of replacing an asset with its modern equivalent less

Financial Statements (Aithrisean Ionmhais)

deductions for physical deterioration and obsolescence. A full valuation took place in 2024-25. In the years between valuations, appropriate indices provided by a professional valuer are applied. These indices are updated regularly, and their value may rise or fall.

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.

Intangible assets are measured at cost less accumulated amortisation.

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. Heritage Assets

Heritage assets comprise the Scottish Parliament Art Collection and other items of cultural, historical and ceremonial significance held by the SPCB.

Heritage assets are independently professionally valued on an insurance basis every 5 years. Donated assets are capitalised at current value on receipt and income is recognised in the year of receipt. Revaluation gains and losses relating to heritage assets are reflected in the Revaluation Reserve (see Statement of Changes in Taxpayers' Equity).

e. Depreciation and amortisation

Land and heritage assets are not depreciated as they are considered to have indefinite useful lives. Assets under construction are not depreciated until they are available for use.

Depreciation is provided on a straight-line basis so as to write off the carrying value of Property, Plant and Equipment assets 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 on a straight line basis so as to write-off the carrying value of intangible assets over their estimated useful lives which are normally in the following range:

IT software	3 years
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Financial Statements (Aithrisean Ionmhais)

f. 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. This excess of depreciation is transferred from the revaluation reserve to the general fund.

g. Inventories

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

h. Trade Receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for expected credit losses. An allowance is recognised where amounts due may not be fully recoverable. Trade receivable balances are written off when the SPCB determines that there is no reasonable expectation of recovery.

i. Trade and other payables

Trade and other payables are recognised at the amount due.

j. 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.

k. 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 in the period in which the related goods or services are provided. Income is stated excluding VAT.

l. 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 schemes are unfunded multi-employer defined benefit schemes and the SPCB is unable to identify its share of the underlying assets and liabilities and therefore no liability is recognised 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)

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 15).

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.

m. 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 is treated as a government department. Supplies made in the course of the SPCB's statutory parliamentary activities are not subject to VAT. VAT is charged at the standard rate on the SPCB's trading activities, such as the Parliament shop. Where output tax is charged or input VAT is recoverable, amounts are stated excluding VAT.

n. New accounting standards not yet effective

The SPCB has considered standards and interpretations issued but not yet effective and has assessed the potential impact of their application. The SPCB does not expect that any new or revised standards or interpretations will have a material impact on the financial statements.

o. 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.

p. 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)

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 2025-26 the Government Actuary has provided evidence supporting the accounting treatment of recognising this surplus as set out in Note 15.

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.

q. Leases and IFRS 16

The SPCB does not have any lease arrangements within the scope of IFRS 16 and therefore the standard has no impact on the financial statements.

r. Provisions

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, provisions are recognised where the SPCB has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate can be made of the amount.

Provisions are measured at the best estimate of the expenditure required to settle the obligation at the reporting date.

Financial Statements (Aithrisean Ionmhais)

2. Summary of Outturn against Budget

The financial outturn reported in the Statement of Comprehensive Net Expenditure is prepared on an accruals basis, whereas the SPCB is funded through the Scottish Consolidated Fund on a budgetary basis. As a result, differences arise between the outturn reported in the financial statements and the budget approved by the Scottish Parliament. The tables below present a comparison of outturn against the approved **resource**, **capital** and **cash** budgets, together with an explanation of the principal variances.

A. Summary of Outturn against Resource Budget

	2025-26			2024-25		
	Budget £000	Outturn £000	Variance £000	Budget £000	Outturn £000	Variance £000
Net Operating Cost (Statement of Comprehensive Net Expenditure) (i)	151,236	147,820	3,416	140,906	138,678	2,228
Capital – Purchase of non-current assets (Note 7 & 8)	1,000	1,918	(918)	1,550	1,695	(145)
Total outturn	152,236	149,738	2,498	142,456	140,373	2,083

(i) Explanation of the variation between Budget and Outturn Net Operating Cost for 2025-26:

Net operating cost for the year was £147.8 million against a budget of £151.2 million, resulting in an underspend of £3.4 million. The variance primarily reflects movements in non-cash expenditure, including pension finance costs and depreciation of £1.2 million and £0.9 million respectively. These are subject to valuation and actuarial assumptions and are therefore inherently difficult to forecast with precision. In addition, modest underspends arose across a number of expenditure lines, including Members' costs (£0.5 million), SPS (£0.4 million) and Commissioners' funding (£0.4 million), reflecting variations in activity levels when compared to those assumed at the time the budget was set.

(ii) Explanation of the variance between Budget and Outturn Capital for 2025-26:

Capital expenditure for the year was £1.9 million against a budget of £1.0 million, resulting in an overspend of £0.9 million. This variance reflects changes in the timing of planned capital investment, with a number of projects progressed more quickly than originally anticipated. This was accommodated within overall budget limits through corresponding changes in the phasing of resource expenditure.

Financial Statements (Aithrisean Ionmhais)

B. Summary of Outturn against Cash Budget

	Budget	2025-26 Outturn	Variance	Budget	2024-25 Outturn	Variance
	£000	£000	£000	£000	£000	£000
Net Cash Outflow	136,536	135,166	1,370	126,722	125,966	756
Net (decrease) / increase in cash & cash equivalents	-	(166)	(166)	-	34	34
Overall Cash Outturn (Statement of Cash Flows)	136,536	135,000	1,204	126,722	126,000	790

(iii) Explanation of the variation between Cash Budget and Cash Outturn for 2025-26:

The net cash requirement for the year was £135.2 million against a budget of £136.5 million, resulting in an underspend of £1.4 million. The cash outturn reflects the combined effect of the resource and capital positions described above, adjusted for non-cash items such as depreciation and pension accounting adjustments. Drawdown from the Scottish Consolidated Fund totalled £135.0 million, reflecting the SPCB's funding requirement for the year and this is reflected in the Statement of Cashflows on page 64.

Financial Statements (Aithrisean Ionmhais)

3. Staff and Members' salaries

Pay costs consist of:

		2025-26			2024-25		
		£000	£000	£000	£000	£000	£000
		Total	Staff	Members and Office Bearers	Total	Staff	Members and Office Bearers
Salaries							
	SPCB	41,854	32,257	9,597	39,666	30,260	9,406
	Seconded staff	233	233	-	212	212	-
	Ministers	1,551	-	1,551	1,559	-	1,559
Social security costs							
	SPCB	5,428	4,052	1,376	4,340	3,215	1,125
	Seconded staff	-	-	-	-	-	-
	Ministers	195	-	195	213	-	213
Other pension costs							
	SPCB	10,873	8,699	2,174	10,385	8,366	2,019
	Seconded staff	-	-	-	-	-	-
	Ministers	306	-	306	329	-	329
Total Salary Cost per SOCNE		60,440	45,241	15,199	56,704	42,053	14,651

Social security costs for SPCB in 2025-26 include Apprenticeship levy costs of £0.183 million (2024-25 £0.135 million).

Information on the staff costs in 2025-26 can be found in the Performance Overview, Financial position section on page 16.

Ministerial salaries in 2025-26 include £0.026 million (2024-25 £0.115 million) of severance payments arising from ministerial changes during the year. Severance payments are due 3 months after leaving role.

Financial Statements (Aithrisean Ionmhais)

The number of MSPs and Ministers during 2025-26 was as follows:

	2025-26	2024-25
	Total	Total
Ministers (including 2 Law Officers)	29	30
MSPs	102	101
Total Ministers and MSPs	131	131

The number of Members of the Parliament at 31 March 2026 is 129 (128 as at 31 March 2025).

Information on SPCB staff numbers can be found in the Remuneration and Staff Report on page 52.

Financial Statements (Aithrisean Ionmhais)

4. Pensions

a. Members of the Civil Service Pension Arrangements

The scheme actuary valued the PCSPS as at 31 March 2020. Details can be found at [Civil Service Pension Scheme - Scheme valuations](#). For 2025-26, employers' contributions of £8.7 million were payable to the PCSPS (2024-25 £8.3 million). The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires and not the benefits paid during this period to existing pensioners. Two individuals retired early on ill-health grounds in 2025-26 (2024-25, one).

The SPCB expects to contribute £9.3 million to the PCSPS in 2026-27.

Employers' contributions of £40,317 (2024-25 £37,300) 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 £1,562 (2024-25 £1,300), 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 (2024-25 £3,700). Contributions prepaid at that date were £nil (2024-25 £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 actuarial valuation formally finalised by the Trustees was completed on 30 May 2023 and covers the period from 1 April 2019 to 31 March 2022. A subsequent actuarial valuation as at 31 March 2025 has been used to inform the current year accounting disclosures.

The pension scheme was established in 1999 and is immature, with contribution income still exceeding regular benefit outgoings.

Financial Statements (Aithrisean Ionmhais)

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

	Note	31 March 2026 £000	31 March 2025 £000
Present value of scheme liabilities		92,517	90,752
Fair value of scheme assets		115,287	108,842
Net surplus	15	(22,770)	(18,090)

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

	2025-26 £000	2024-25 £000
Current service cost	3,087	3,583
Reduction in past service cost *	-	-
Total operating charge	3,087	3,583

* 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 2025-26 or 2024-25.

Analysis of the amount recognised in
Statement of Financial Position

Interest cost	5,141	4,748
Interest on scheme assets	(6,145)	(5,015)
Total cost	(1,004)	(267)

**Total cost in the Statement of
Comprehensive Net Expenditure**

2,083 **3,316**

Allocated in the accounts as follows:

	Note	2025-26 £000	2024-25 £000
Other pension costs (contributions by employer)		2,458	2,349
Pension Finance Cost (Net)	5	(375)	967
Total		2,083	3,316

Financial Statements (Aithrisean Ionmhais)

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

	2025-26	2024-25
	£000	£000
Actual less expected return on scheme assets	452	(2,280)
Experience adjustments on scheme liabilities	162	266
Changes in assumptions underlying the present scheme liabilities	3,691	14,836
Total actuarial gain recognised in SOCTE	4,305	12,822

The actuarial gain of £3.9 million for 2025-26 is a combination of the changes in financial and demographic assumptions (£3.7 million) and experience (£0.2 million)

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 last formally reviewed as part of the actuarial valuation of the scheme as at 31 March 2022. The report for this valuation was issued on 30 May 2023. These assumptions have subsequently been updated for the purposes of the 2025 actuarial valuation of the SPPS and current year accounting disclosures.

The demographic assumptions (including mortality) adopted to determine the Current Service Cost are those applicable at the start of the year; that is, those adopted for the 2024-25 Resource Accounts.

The demographic assumptions adopted for the assessment of liabilities as at 31 March 2026 are based on those adopted for the 2025 funding valuation of the SPPS.

The baseline mortality assumption is as set out in the actuarial valuation of the scheme as at 31 March 2022. This is broadly in line with that adopted for the 2019 valuation but has been updated to reflect the more recent S3 series of standard tables for 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.

The standard mortality tables known as S4NxA are used. Mortality improvements are in accordance with those incorporated in the 2022-based principal population projections for the United Kingdom.

Financial Statements (Aithrisean Ionmhais)

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

	31 March 2026	31 March 2025
	£000	£000
Opening liability	90,752	98,848
Current service cost	3,087	3,583
Interest cost	5,141	4,748
Contributions by members	1,182	1,164
Actuarial (gains)/losses	(3,853)	(15,102)
Net transfers-in, less benefits paid out	(3,519)	(2,408)
Administration expenses	(273)	(81)
Closing liability	92,517	90,752

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

	31 March 2026	31 March 2025
	£000	£000
Opening fair value of scheme assets	108,842	105,083
Interest on scheme assets	6,145	5,015
Actual return less expected return on scheme assets	452	(2,280)
Contributions by employer	2,458	2,349
Contributions by members*	1,182	1,192
Benefits paid and expenses	(3,519)	(2,436)
Administration expenses	(273)	(81)
Closing fair value of scheme assets	115,287	108,842

* including transfers in and transfers out by members

The SPCB expects to contribute £2.6 million to the Members' Pension Fund in 2026-27. Employer contributions from 1 April 2024 were 22.6 % of pensionable pay, the rate recommended in the 2022 formal valuation.

vi. Movement in surplus during the year:

	31 March 2026	31 March 2025
	£000	£000
Surplus at 1 April	18,090	6,235
Current service cost (net of Members' contributions)	(3,087)	(3,583)
Contributions by SPCB	2,458	2,349
Other finance income	1,004	267
Actuarial gain	4,305	12,822
Surplus at 31 March	22,770	18,090

Financial Statements (Aithrisean Ionmhais)

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

	2025-26	2024-25
Equities	69%	65%
Bonds	21%	31%
Cash	4%	3%
Property	6%	1%

Principal actuarial assumptions at the Statement of Financial Position date:

	31 March 2026 (% p.a.)	31 March 2025 (% p.a.)
Gross discount rate	6.10	5.65
Price inflation (CPI)	2.85	2.75
Earnings Increases	4.10	4.00
Real discount rate (net of CPI)*	3.15	2.80
Real discount rate (net of earnings increases)*	1.9	1.60
Expectation of life at age 65 (years)		
Current pensioners – men	23.7	23.6
Current pensioners – women	25.8	25.5
Current pensioners – widows	24.6	24.4
Future pensioners – men	25.1	25.0
Future pensioners – women	27.2	26.9
Future pensioners – widows	26.0	25.8

* 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 actuarial calculations are inherently uncertain due to the assumptions required. In recognition of this uncertainty GAD has provided an indication of the approximate effect on the actuarial liability as at 31 March 2026 of changes in the significant 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.

The table below shows the indicative effects on the total liability as at 31 March 2026 of changes in these assumptions:

Change in assumption *	Approximate effect on total liability
---------------------------	---------------------------------------

Financial Statements (Aithrisean Ionmhais)

Financial assumption			
(i) discount rate:	1% lower a year	+15.5%	+£14.4m
(ii) earnings:	1% higher a year	+2.0%	+£1.9m
(iii) pension increases:	1% higher a year	+12.0%	+£11.3m
Pensioner mortality			
(iv) each member subject to longevity of an individual 2 years younger:		+5.0%	+£4.6m

* Opposite changes in the assumptions will produce approximately equal and opposite changes in the liability.

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

	31 March 2026	31 March 2025	31 March 2024	31 March 2023	31 March 2022
	£000	£000	£000	£000	£000
Defined benefit obligation	92,517	90,752	98,848	91,371	136,809
Scheme assets	115,287	108,842	105,083	97,084	104,406
Net Liability	22,770	18,090	6,235	5,713	(32,403)
Experience gains and losses arising on pension liabilities	162	266	1,881	(4,791)	92
Actual return less interest on scheme assets	452	(2,280)	2,726	(10,903)	(9,216)

Further information on the Scottish Parliamentary Pension Scheme can be found in the accounts for the scheme ending 31 March 2026 which are published on the Parliament website.

Financial Statements (Aithrisean Ionmhais)

5. Other administration costs

	Note	2025-26 £000	2024-25 £000
Reimbursement of Members' expenses:			
Members' staff costs including staff winding up costs, ERNIC, pension and temporary staff costs		24,252	22,566
Office costs including winding up		1,703	1,763
Travel, accommodation and other costs		3,201	3,126
Total Members' expenses	(a)	29,156	27,455
Financial assistance for registered political parties	(b)	688	674
Funding of Electoral Commission	(c)	4,306	2,151
Patient Safety Commissioner costs	(d)	255	-
Accommodation costs:			
Rates		4,215	4,148
Planned and reactive maintenance		4,328	4,300
Utilities		1,518	1,886
Cleaning		876	705
Other		291	213
		11,228	11,252
Travel and expenses, hospitality		682	706
Other expenditure:			
Equipment, IT maintenance and telephony		5,165	4,541
Other facilities contracts		1,763	1,913
Postage, stationery and publications		549	405
Other staff costs		676	606
External consultants		1,272	901
Other		1,711	801
		11,136	9,167
Non-cash items:			
Pension finance cost (net)	21	(375)	967
Auditor's remuneration and expenses	21	86	83
		(289)	1,050
Total other admin cost per Statement of Comprehensive Net Expenditure		57,162	52,455

(a) Details of reimbursement of members' expenses is published on the SPCB website. More information on members expenditure in 2025-26 can be found within the Financial Position section of the Performance Overview on page 16.

Financial Statements (Aithrisean Ionmhais)

- (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.
- (d) In 2025-26, under the Patient Safety Commissioner for Scotland Act 2023, the SPCB assumed responsibility for supporting the Patient Safety Commissioner for Scotland as an independent parliamentary officeholder. During this initial phase, the office was established and commenced operations, with costs incurred directly by the SPCB.

6. Operating income

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

	2025-26	2024-25
	£000	£000
Hospitality income	344	325
Shop trading income	211	220
Miscellaneous income	104	98
Total income	659	643

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

Financial Statements (Aithrisean Ionmhais)

7. Property, plant and equipment

2025-26		Buildings and	Equipment	IT	Assets Under	
	Land	Fixed Plant	and Vehicles	systems	Construction	Total
Cost or valuation	£000	£000	£000	£000	£000	£000
At 1 April 2025	16,000	531,254	5,945	4,817	392	558,408
Additions (purchased)	-	469	1	-	1,359	1,829
Transfers	-	-	198	90	(389)	(101)
Disposals	-	-	(958)	-	-	(958)
Revaluation	-	18,878	-	-	-	18,878
At 31 March 2026	16,000	550,601	5,186	4,907	1,362	578,056
Depreciation						
At 1 April 2025	-	148,754	4,722	4,721	-	158,197
Charged in year	-	13,248	511	133	-	13,892
Disposals	-	-	(958)	-	-	(958)
Revaluation	-	3,179	-	-	-	3,179
At 31 March 2026	-	165,181	4,275	4,854	-	174,310
Net book value						
At 31 March 2026	16,000	385,420	911	53	1,362	403,746
At 1 April 2025	16,000	382,500	1,223	96	392	400,211

Financial Statements (Aithrisean Ionmhais)

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 £398.5 million). The valuation is an assessment of current value in existing use, 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 67-68.

Financial Statements (Aithrisean Ionmhais)

2024-25		Buildings and Fixed Plant	Equipment and Vehicles	IT systems	Assets Under Construction	Total
Cost or valuation	Land £000	£000	£000	£000	£000	£000
At 1 April 2024	15,845	514,886	5,521	4,817	1,652	542,721
Additions (purchased)	-	1,307	33	-	382	1,722
Transfers	-	1,226	416	-	(1,642)	-
Disposals	-	-	(25)	-	-	(25)
Revaluation	155	13,835	-	-	-	13,990
At 31 March 2025	16,000	531,254	5,945	4,817	392	558,408
Depreciation						
At 1 April 2024	-	144,166	4,171	4,233	-	152,570
Charged in year	-	13,223	563	488	-	14,274
Disposals	-	-	(12)	-	-	(12)
Revaluation	-	(8,635)	-	-	-	(8,635)
At 31 March 2025	-	148,754	4,722	4,721	-	158,197
Net book value						
At 31 March 2025	16,000	382,500	1,223	96	392	400,211
At 1 April 2024	15,845	370,720	1,350	584	1,652	390,151

Financial Statements (Aithrisean Ionmhais)

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

	2025-26	2024-25
	£000	£000
Depreciation on Buildings and Fixed Plant		
Charged in year (calculated on Current Cost basis)	13,929	13,223
Calculated on Historical Cost basis	(6,772)	(6,674)
Net loss in respect of realised element of revaluation reserve	7,157	6,549

Financial Statements (Aithrisean Ionmhais)

8. Intangible assets

	2025-26		2024-25	
	IT Software	Total	IT Software	Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April	710	710	710	710
Additions (purchased)	89	89	-	-
Transfers	101	101	-	-
Disposals	-	-	-	-
At 31 March	900	900	710	710
Amortisation				
At 1 April	705	705	590	590
Charged in year	37	37	115	115
Disposals	-	-	-	-
At 31 March	742	742	705	705
Net book value				
At 31 March	158	158	5	5
At 1 April	5	5	120	120

Financial Statements (Aithrisean Ionmhais)

9. Heritage Assets

	31 March 2026	31 March 2025
	£000	£000
At 1 April	1,836	1,729
Additions (purchased)	-	-
Donations	-	-
Revaluation	-	107
Disposals	-	-
At 31 March	1,836	1,836

Heritage assets are maintained for their contribution to Scotland's cultural and parliamentary heritage and are either displayed throughout the Scottish Parliament or held in storage. The Art Collection is managed in accordance with the Scottish Parliament Art Collection Development Policy.

Heritage assets were professionally valued by Bonhams in February 2025 on an insurance basis. No additions, donations, disposals or revaluations were recognised during 2025-26.

10. Inventories

	31 March 2026	31 March 2025
	£000	£000
Retail	28	35
Other stock	75	72
	103	107

Comparative figures for 2024-25 have been reanalysed to conform with the current year presentation.

Financial Statements (Aithrisean Ionmhais)

11. Trade and other receivables

	31 March 2026 £000	31 March 2025 £000
Amounts due within one year:		
VAT	353	578
Trade receivables	250	520
Prepayments and accrued income	1,269	708
Other receivables	21	-
	1,893	1,806
Amounts due after more than one year:		
Prepayments and accrued income	490	628
	2,383	2,434

12. Cash and cash equivalents

	31 March 2026 £000	31 March 2025 £000
Balance at 1 April	2,787	2,753
Net (decrease)/increase in cash and cash equivalents	(166)	34
Balance at 31 March	2,621	2,787
Balances at Government Banking Service	2,601	2,760
Balances at Commercial banks and cash in hand	20	27
Balance at 31 March	2,621	2,787

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

	31 March 2026 £000	31 March 2025 £000
Accruals and deferred income	4,776	4,294
Trade payables	171	949
Other payables	3,464	3,242
Scottish Consolidated Fund (SCF)	2,621	2,787
	11,032	11,272

Financial Statements (Aithrisean Ionmhais)

14. Provisions for liabilities and charges

	31 March 2026 £000	31 March 2025 £000
Balance at 1 April	85	275
(Utilised) in year	-	(190)
Increase in provision	951	-
Balance at 31 March	1,036	85
Amount due within one year	1,036	85
Amount due after one year	-	-
Balance at 31 March	1,036	85

In 2023-24 a provision was made for outstanding pension contributions for part time workers relating to previous years and was due to be settled in 2025-26. This was delayed due to a change of pension administrator for the Civil Service Pension Scheme and is now due to be settled in 2026-27. A provision has been made in the current financial year relating to potential over-recoveries of VAT in prior financial years. It is a best estimate of the liability based on advice received and an assessment of the likelihood of amounts becoming payable. Discussions are ongoing with His Majesty's Revenue and Customs, with a view to reaching an agreed settlement in 2026-27.

15. 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	2025-26 £000	2024-25 £000
Surplus at 1 April		(18,090)	(6,235)
Net movement in Pension Reserves	4(iii)	(4,305)	(12,822)
Pension Finance Cost (Net)	5	(375)	967
Surplus at 31 March	4(i)	(22,770)	(18,090)

Movements in the scheme surplus reflect changes in market conditions and actuarial assumptions during the year.

Financial Statements (Aithrisean Ionmhais)

16. Capital commitments

Contracted capital expenditure at 31 March 2026 amounted to £0.28 million relating to the Security Two Factor Authentication project (31 March 2025 £0.76 million for Building Energy Management System and Business Bulletin projects).

17. Commitments under leases

There are no leases in operation (2024-25 none).

18. 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.

19. Contingent liabilities

The SPCB has provided letters of indemnity for loaned artwork displayed within the Parliament. At 31 March 2026, the maximum contingent liability in respect of these indemnities was £0.20 million (31 March 2025 £0.25 million).

Subsequent to the year end, the Scottish Human Rights Commission and one of its Commissioners became parties to employment-related legal proceedings. Under the Scottish Parliamentary Corporate Body's statutory and contractual responsibilities in respect of supported officeholders, the SPCB is responsible for meeting certain legal costs associated with defending the proceedings. Legal advisers have provided indicative estimates of defence costs; however, the ultimate cost will depend upon the future conduct and duration of the litigation.

20. Commissioners, Ombudsman and other related parties

In 2025-26 the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Human Rights Commission, 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:

Financial Statements (Aithrisean Ionmhais)

	2025-26	2024-25
	£000	£000
Scottish Public Services Ombudsman	7,873	7,616
Scottish Information Commissioner	2,697	2,283
Commissioner for Children and Young People in Scotland	1,662	1,678
Scottish Human Rights Commission	1,725	1,406
Commissioner for Ethical Standards in Public Life in Scotland	1,857	1,709
Scottish Biometrics Commissioner	542	511
Standards Commission for Scotland	395	349
Officeholders Total	16,751	15,552
Scotland's Futures Forum Limited	197	221
Net Cost (Statement of Comprehensive Net Expenditure)	16,948	15,773

Costs associated with the establishment of the Patient Safety Commissioner were met by the SPCB during the initial period. Further details are provided in Note 5(d).

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 materiality and a copy of the subsidiary accounts is available on request. A review of futures thinking structure was completed during the year and in March 2026, the SPCB agreed to dissolve SFF on the basis that an internal futures service would be created and situated within the Parliamentary Business Directorate.

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 (SPPS). In 2025-26 £0.79 million of short-term funding, or payments made on behalf of the Pensions Scheme, was provided to the SPPS (2024-25 none). 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. No monies were due from the SPPS to the SPCB at 31 March 2026 or 31 March 2025.

21. Non-cash charges

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

Financial Statements (Aithrisean Ionmhais)

	Note	2025-26 £000	2024-25 £000
Pension finance cost (net)	5	(375)	967
Auditor's Fee	5	86	83
		(289)	1,050

The pension finance cost (net) reflects the IAS 19 non-cash adjustment between employer contributions and the actuarially assessed pension cost, resulting in a net credit in 2025-26.

22. 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 (2024-25 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 Stelfox'.

Signed by the authority of the Scottish Ministers

Dated 17 January 2006