



ANNUAL REPORT & ACCOUNTS

2023 / 2024

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Police Investigations &
Review Commissioner

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Review Commissioner



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Review Commissioner

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PIRC Annual Report and Accounts for the year ended 31 March 2024

This report highlights the PIRC's achievements for the financial year 2023–2024 and sets out the organisation's performance against its strategic objectives.

This report SG/2024/257: Police Investigations and Review Commissioner's Annual Report and Accounts 2023–24 was prepared in accordance and meets obligations under Part 1 of the Police, Public Order and Criminal Justice Act (Scotland) 2006 as amended by the Police and Fire Reform (Scotland) Act 2012 and was laid before the Scottish Parliament, under section 43(5) of the Police Public Order and Criminal Justice (Scotland) Act 2006.

ANNUAL REPORT & ACCOUNTS

2023 | 2024

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Commissioner's Foreword

I have pleasure in presenting my Annual Report as the Police Investigations and Review Commissioner (PIRC) for the year 2023-2024.

This year sees PIRC celebrate our 10-year anniversary.

We launched in 2013 when the existing Police Complaints Commissioner for Scotland (PCCS) was transformed into the PIRC.

Our remit was expanded with the creation, that same year, of the single Police Service of Scotland (Police Scotland). This was to ensure that Police Scotland's complaints handling procedures and incidents involving the police were reviewed and investigated by an independent body in the absence of another police force.

Over the past 10 years, we have sought to increase public trust and confidence through independent scrutiny of police actions and by promoting continuous improvement. This can be evidenced from some of the highlight figures contained in this Annual Report.

The volume of our workload has increased substantially over the past decade.

In 2013-2014, we assessed 251 referrals and investigated 40 cases. We also received 292 applications for Complaint Handling Reviews (CHRs) and reviewed 600 separate Heads of Complaints (HoC).

In comparison, we have assessed 834 referrals and conducted 151 investigations in 2023-2024. In this past year, we also received 260 applications for CHRs which required the assessment of 1,346 separate Heads of Complaints (HoC).

Despite the increasing workload, I am pleased to report that we are exceeding our strategic objectives. We have assessed and made an investigation decision within five working days of receipt of relevant information in 99% of all referrals involving police which exceeds our annual target of 90%.

Similarly, for all CHR applications a decision is being taken within five working days of receipt of the relevant police case papers in 99% of all CHRs, again exceeding our annual target of 90%.

Looking more widely over the last ten years, we have delivered 807 completed investigations and examined almost 3000 applications for a CHR, while issuing more than 3000 recommendations - achieving an average 97% implementation rate for those recommendations.

Over the past decade, as the scope of our work has increased substantially, investigations have also grown more complex and protracted.

The FAI into the deaths of Lamara Bell and John Yuill as a result of a road traffic incident on the M9 in 2015 concluded in October 2023. This was a highly complex investigation carried out by PIRC at the request of the Crown Office and Procurator Fiscal Service (COPFS). In his determination, Sheriff James Williamson remarked our report had been of considerable assistance to the participants and the Inquiry.

PIRC continues to be represented at the Public Inquiry into the events surrounding the death of Sheku Bayoh in

2015. During the year, several former and existing PIRC employees attended and gave evidence to the Inquiry.

Looking ahead, PIRC's strategic objectives will require to be delivered alongside major changes to our statutory responsibilities.

The Police (Ethics, Conduct and Scrutiny) (Scotland) Bill forms part of the Scottish Government's legislative programme for this parliamentary year. The provisions are still to be finalised however it currently seeks to introduce new legislative provisions extending the current powers and responsibilities of PIRC; it would also alter our existing governance arrangements.

PIRC continues to deliver through the exceptional commitment of our staff.

In relation to our strategic objective to support, value, and invest in our staff, it is essential that we provide them with the necessary knowledge and skills and continue to promote a healthy work-life balance.

We recently launched a training strategy as part of a planned and structured approach to developing and enhancing the skills and abilities of our staff. This means we can plan and outline goals as well as the methods and resources needed to deliver effective workplace training.

Meanwhile, our Equality, Diversity, and Inclusion (EDI) group is helping to deliver training to enhance staff knowledge and awareness of EDI, while also reviewing and implementing our procedures, policies and initiatives designed to challenge unacceptable behaviours and meet our Public Sector Equality Duty (PSED).

Our recent digital transformation project has improved the level of customer service we offer to the public. We overhauled our digital presence to achieve our goal of increasing transparency, accessibility, and engagement. We have also streamlined the digital CHR application process seeking to deliver our services in a more efficient and customer focused way.

As an organisation, we have expanded and this year we secured additional accommodation which enables the full complement of our staff to be in the office at the same time. A key benefit is the provision of a dedicated wellbeing room. This is a multi-purpose area which offers a quiet and private space for staff. Throughout the year, we held focused health awareness sessions and launched our first charitable Year of Good Deeds, supporting many good causes.

This is my last Annual Report as Commissioner.

I will conclude my tenure early next year which will hopefully enable me to finalise some significant and complex matters ahead of a new Commissioner taking up post.

It has been a privilege to lead PIRC through unprecedented times – a pandemic, the re-setting of relationships between key partners following the Dame Angiolini Report¹ (Angiolini Report), the substantial increase in our workload and the extension of our remit. We are still a relatively young organisation and I have no doubt we will continue to grow, learn, and mature.

I would like to thank my management team and staff for their hard work, dedication, and support over the previous five years. I would also express my thanks to the key partners and organisations that I have worked with daily.

While PIRC has a role to challenge and hold policing bodies operating in Scotland to account, all our interactions have been professional and constructive.

Finally, I would like to express my appreciation and gratitude for the advice, scrutiny, and support that I have received from the Audit and Accountability Committee (AAC) and the Scottish Government's Sponsor Team.

“While PIRC has a role to challenge and hold policing bodies to account, all our interactions have been professional and constructive.”

Michelle Macleod

COMMISSIONER



¹Policing – complaints handling, investigations and misconduct issues: independent review – gov.scot



Making an Impact

Our Role

Our purpose is to provide independent oversight and investigate incidents involving all policing bodies and we can also review the way they handle complaints from the public.

PIRC is funded by the Scottish Government. The Commissioner is appointed by and accountable to Scottish Ministers and is entirely independent of the police.

The Commissioner can recommend learning and improvements to the way the police operate and deliver services. PIRC can also make recommendations, identify learning points, and direct the policing body to reconsider their response to a complaint from a member of the public.

The policing bodies we can investigate or review are the Police Service of Scotland, the Scottish Police Authority (SPA), British Transport Police (BTP),

British Transport Authority, National Crime Agency (NCA), Civil Nuclear Constabulary (CNC), Civil Nuclear Authority, Ministry of Defence Police (MDP), His Majesty's Revenue & Customs (HMRC) and UK Visas and Immigration Service.

Aim

Our aim is to secure public confidence in policing in Scotland.

Everything that we do is underpinned by our core values:

Integrity:

We are honest, open, and accountable.

Impartiality:

We carry out our work fairly and independently, ensure all evidence is considered objectively, and base our decisions on sound professional judgement.

Respect:

We treat everyone with courtesy and dignity.

Our Investigations

We have the same powers of a police officer in Scotland while carrying out investigations.

We can investigate:

- ✓ Incidents referred to us by COPFS including deaths in custody and allegations of criminality made about police officers.
- ✓ Serious incidents at the request of the Chief Constable or the Scottish Police Authority (SPA) such as the serious injury of a person in police custody or the use of firearms by police officers.
- ✓ Allegations of misconduct against senior police from the rank of Assistant Chief Constable (ACC) and above, if requested by SPA.
- ✓ Other matters relating to policing which the Commissioner considers in the public interest.

We cannot investigate:

- ✗ Criminal allegations against retired officers.
- ✗ Internal staff grievances within policing bodies.
- ✗ Misconduct issues involving any officers of the rank of Chief Superintendent and under.

We will gather all the available evidence to establish what happened. At the end of the investigation, we will report our findings to the organisation who referred the incident to us. The Commissioner can publish a report if it is believed to be in the public interest to do so.

- **Reports for police referred investigations:** provide feedback to the policing body and, where appropriate, can highlight opportunities for organisational learning. This could include improving or reviewing police Standard Operating Procedures (SOPs) or policies.

- **Reports for COPFS instructed investigations:** contain our findings and recommendations. These reports are confidential and are not published for various reasons which can include ongoing legal proceedings or the identification of vulnerable persons.

Our Reviews

People who feel let down by the way their complaint was handled by a policing body operating in Scotland, can ask us to carry out a Complaint Handling Review. Unless there are exceptional circumstances, we will only consider a CHR where a formal complaint has been made to the policing body concerned and a response has been received by the applicant within the last three months.

We can review:

- ✓ How the police in Scotland handle complaints made to them by the public and if the complaint was handled to a reasonable standard by the police.
- ✓ Identify learning opportunities for policing bodies to improve standards in future.

We cannot review:

- ✗ Complaints which have not been considered or decided upon by the policing body.
- ✗ Complaints of criminality.
- ✗ Complaints about the terms and conditions of service within the policing body made by current or former policing staff.

Our review may result in recommending the policing body:

- ✓ Carries out further investigation and provides an additional response to the complainer.
- ✓ Changes practices and procedures to prevent the problem occurring again.

- ✓ Issues an apology.
- ✓ Alternatively, we may conclude that policing bodies are appropriately applying complaint handling guidance and handling complaints to a reasonable standard.

We cannot:

- ✗ Order the payment of compensation or any other financial penalty.
- ✗ Recommend that an officer is subject to conduct or disciplinary action.
- ✗ Re-investigate the original complaint itself.



A Snapshot of Our Year

10 YEARS OF PIRC



WEBSITE LAUNCHED

SEMI FINALISTS
FOR A STAR
MARKETING AWARD

SHORTLISTED
FOR THE CLUE AWARDS





10 years of PIRC

1 April 2023 marked a decade since PIRC was established.

The Police and Fire Reform (Scotland) Act 2012 brought together Scotland's eight territorial police services, the Scottish Crime and Drug Enforcement Agency (SCDEA) and the SPA into the new national police service, the Police Service of Scotland.

Our aim is to increase public confidence in policing in Scotland through independent scrutiny of police actions and promoting continuous improvement.

Over the last 10 years, we have:

- **Completed 807** investigations.
- **Examined** almost **3000** applications for a CHR.
- **Issued** more than **3000** recommendations to policing bodies.
- **Identified** more than **450** learning opportunities for individuals and organisations.
- **Delivered 23** Learning Point bulletins outlining good practice, advice, and guidance.
- **Achieved** an average **97%** implementation rate of our recommendations to policing bodies.

Article 3 Investigations

Since 4 October 2021, we have carried out assessments of 856 referrals which led to 232 investigations reported to COPFS for consideration.

Date	Referral	Investigation
4 October 2021 – 31 March 2022	118	66
1 April 2022 – 31 March 2023	380	77
1 April 2023 – 31 March 2024	358	89

Audit

The first joint audit (undertaken by PIRC and SPA) of aspects of Police Scotland's complaint handling arrangements has also been completed and was published in April 2023. Implementation of our recommendations will be overseen by the Commissioner and SPA, and publicly reported - thus increasing accountability and transparency.

We will continue to navigate and adapt to the transformational changes in technology, society and legislation that have emerged in Scotland over the past decade:

Biometrics

Biometrics are a way to measure a person's physical, biological, physiological, or behavioural characteristics to establish or verify their identity. This can be established by fingerprints, DNA or from CCTV. PIRC was the first organisation in Scotland to be assessed on how we acquire, keep, use, and destroy this type of data. The annual compliance assessment was conducted by the Scottish Biometrics Commissioner who concluded that we use biometric data and technologies in a lawful, effective, and ethical manner that comply with the Code of Practice.

Digital Evidence

The past decade has also witnessed a rapid growth in video and audio evidence largely due to the emergence and prevalence of smartphones and similar technologies. In line with many other investigatory authorities, our approach to gathering digital evidence has evolved. We have:

- **Created** an audio/video suite to enhance how we interrogate such evidence and information.
- **Appointed** our first Technical Investigator in 2019 followed by a second in 2022.
- **Enhanced** our in-house capability around the analysis and interpretation of this type of data.
- **Launched** a secure online file sharing platform for people to send digital evidence to PIRC.
- **Delivered** cost-savings for the acquisition of this type of evidence and information.
- **Recruited** a Crime and Performance Analyst to undertake research and analytical work.

- **Measured success** and performance of the wider business functions of the PIRC.

Societal Change

Societal changes can have a profound impact on policing and consequently on the work of PIRC.

Our response to the rise of digital technology and how we retrieve evidence and prepare supporting material for the prosecution service is just one example of the impact that social change can have on policing and the PIRC.

Medical developments have equipped police officers on the front line to provide immediate medical assistance. This includes the use of Naloxone for the emergency treatment of known or suspected opioid overdose which has been evidenced in our recent investigations work.

Another theme emerging through our investigations is mental ill health. While awareness and understanding of the impact of a mental health crisis has increased, the provision of medical resources and facilities is not consistent throughout the country. In the absence of such services, the number and types of calls police receive involving persons experiencing mental ill health has substantially increased.

Our aim to improve confidence in policing is even more critical amidst allegations of racism and misogyny which has impacted on public trust in policing across the UK. We are fully committed to taking all necessary and appropriate steps to achieve a more inclusive and respectful environment for organisations and communities.



Changes in Policy and Legislation

The Scottish Government introduced the **Police (Ethics, Conduct and Scrutiny) (Scotland) Bill** in June 2023. It aims to set out in law some of the recommendations made by the Angiolini Report.

We have already implemented the recommendations that did not require legislation and are appropriate to PIRC.

One of the most significant was the transfer of responsibility to investigate all on-duty allegations of assault made against policing staff from policing bodies to PIRC. In October 2021, COPFS issued a standing instruction that **all** allegations of assault made against Police officers and staff be transferred to PIRC.

This was to ensure the independence of such investigations in compliance with Articles 2 and 3 of the European Convention of Human Rights which enshrines the right to life, protection from torture and inhuman or degrading treatment or punishment as well as the right to liberty and security.

01

Strategic Objectives



Performance Data Review

Since the inception of PIRC, the organisation has developed significantly in terms of its scope, scale, and complexity of casework. As a result of a specific recommendation of the Angiolini Report, PIRC has experienced a significant increase in the volume of casework being directed to the investigations department.

In August 2022, the Commissioner authorised a performance data and demand review of PIRC operational functions, taking account of a challenging financial environment and increased workload.

The review considered all statistical counting arrangements, including data input standards. A dedicated PIRC team carried out a bench marking exercise with the Independent Office for Police Conduct, Police Ombudsman Northern Ireland, and the Garda Síochána Ombudsman Commission.

The review concluded in November 2022. It identified improvements which were captured within several recommendations. The recommendations were delivered by 1 April 2023 and helped to inform our revised strategic objectives.

Key Highlights of the Review

- Corporate approach across our investigations and reviews functions in respect of the categorisation of casework. These now fall into four categories: Category A+ which is a major incident and categories A, B and C. Category A cases are significant complaints or investigations including death enquiries; Category B and C cases are those which require investigation or review but do not have the same level of urgency or complexity.
- The approach to requests to policing bodies has been standardised - background papers to be received within 15 working days of our requests.
- Internal guidance and process mapping ensures a consistent approach by all our staff and the standardisation of data.
- The appointment of a new Crime and Performance analyst ensures that we are in a stronger position to assess and understand our data to influence police behaviour and performance in complaints handling.

The strategic objectives underpin PIRC's performance management framework.

Performance against these strategic objectives is reviewed monthly by the Senior Management Team (SMT) and quarterly by the AAC and the Scottish Government Sponsor Team.

The strategic objectives for 2023-2024 are:

1. To carry out thorough and timely investigations of incidents involving the police.
2. To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.
3. To support, value and invest in our staff
4. To strengthen independent investigation and oversight of complaints.

By delivering our strategic objectives, we will contribute towards the Scottish Government's national outcomes - primarily the commitment to working towards communities that are:



The work of PIRC will directly contribute to the aims set out in The Vision for Justice in Scotland:

- We have a society in which people feel, and are, safer in their communities.
- We have effective, modern, and person-centred approaches to justice in which everyone can have trust, including as victims, those accused of crimes, and as individuals in civil disputes.

PIRC shortlisted for Innovation Award



Our review of data and reports within the case management platform, Clue, was nominated for the highly regarded Clue Awards in October this year.

The Clue Awards celebrate organisations, and teams for their dedication and outstanding achievements to protect society from harm. PIRC was nominated for the Innovation Award. This category showcases inventive use of Clue, which in turn leads to improved investigations and intelligence outcomes.

PIRC staff worked for many months to support the broader performance data review project.

The focus of their work included:

- Reviewing Clue and how it could be developed to improve PIRC's case management, results measurement, and reporting.
- Developing additional functionality in the form of:
 - > The Investigative Clock to measure progress of assessments and investigations and better reporting against KPIs.
 - > The Investigator's Time Log which enables investigators to log the number of hours spent on an investigation.
- Enhancing existing Clue functionality around decision making, providing an auditable decision-making process.

This nomination is testament to the valuable work of our teams. Their efforts have greatly contributed to the success of the wider project and the efficiencies which have since been delivered across the business.

We look forward to seeing a continued, positive impact on our data reporting.



02

Performance Analysis of Strategic Objectives

Investigations Strategic Objective One

OBJECTIVE: To carry out thorough and timely investigations of incidents involving the police.

SUMMARY: With the increase in the volume of work, it is not possible to have the same timescales applied to all categories of investigation. Timescales are therefore tiered according to the category of investigation. Category A investigations, including COPFS directed death investigations, will remain as a priority, and have a

timescale of 80% of such cases being completed within 90 working days from the date the policing body provides case papers. Category B and Category C investigations should be completed within 120 working days.

OUTCOME: Our investigations and recommendations will lead to improvements to policing, influence policy and increase confidence in the police.

Measure	Year-end figure	Annual benchmark
Incidents assessed and an investigation decision taken within five working days of receipt of relevant information.	99%	90%
Category A investigation reports (minus major cases ²) to be completed and submitted within 90 days following receipt of case papers.	100%	80%
Category B+C investigation reports (minus major cases) to be completed and submitted within 120 days following receipt of case papers.	90%	80%

²In exceptional circumstances involving complex or protracted investigations, the Head of Investigations can request the Director of Operations or the Commissioner, to categorise the investigation as a major case.

Reviews Strategic Objective Two

OBJECTIVE: To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.

SUMMARY: The timescales for the completion of CHRs (including Discretionary Decisions³) align with the timescales for the completion of Category A investigations at 90 working days for all categories of Reviews work.

OUTCOMES: Our CHRs and recommendations will lead to improvements in police complaints handling. Our audits will deliver evidence-based findings and recommendations which hold policing bodies to account, influence policy and increase confidence in the police complaints system.

Measure	Year-end figure	Annual benchmark
90% of CHR applications to undergo Senior Review Officer assessment and decision to be taken within five working days of receipt of the relevant police case papers.	99%	90%
80% of CHRs including discretionary decisions (minus major cases ⁴) to be completed within 90 working days, following receipt of the relevant police case papers.	96%	80%

Corporate Services Strategic Objective Three

OBJECTIVE: To support, value and invest in our staff

SUMMARY: Our staff are essential to achieving our key aim of securing public confidence in policing in Scotland. It is therefore important to equip them with the necessary knowledge and skills and to provide them with a healthy work-life balance. Each person will have a personalised development plan to support them to deliver their role and develop for the future. We will consult various active staff groups to shape and influence our policy development and culture and ensure we provide an inclusive place of work.

OUTCOME: A highly skilled, diverse workforce that delivers an efficient, effective, and high performing service.

WE HAVE:

- ✓ Equipped staff through training and development to develop skills and reach their potential.
- ✓ Developed our health and wellbeing strategy to support workforce safety and wellbeing.
- ✓ Provided a safe, fit for purpose office environment.
- ✓ Supported hybrid working and a healthy work-life balance for our people.
- ✓ Nurtured and embedded an inclusive environment throughout the organisation.

PIRC Strategic Objective Four

OBJECTIVE: To strengthen independent investigation and oversight of complaints.

SUMMARY: The Angiolini Report made a suite of recommendations aimed at strengthening public confidence in policing. We have, in collaboration with criminal justice partners, implemented all of the recommendations that relate to PIRC and that do not require legislation. The Police (Ethics, Conduct and Scrutiny) (Scotland) Bill will seek to introduce legislative provisions recommended in

the Angiolini Report which will extend the current powers and responsibilities of PIRC and alter existing governance arrangements.

OUTCOME: Increased awareness and heightened confidence in investigations into the Police as well as how the police handle complaints.

WE HAVE: Engaged with partners and the Scottish Government to implement the recommendations requiring legislation arising from the Angiolini Report.

³Discretionary Decision letters are issued on the grounds of proportionality, meaning that in our view the policing body has already taken reasonable steps to address the complaint.

⁴In exceptional circumstances involving complex or protracted CHR's, the Head of Review and Policy can request the Director of Operations or the Commissioner, to categorise the CHR as a major case

03

Review of Financial Performance



We continue to strive to deliver a high level of service whilst securing best value by using our funding to maximum effect.

PIRC receives Grant In Aid (GIA) from the Scottish Government to finance its statutory functions and activities. The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of PIRC and for the allocation of the correct level of financing.

We do not generate any income through the services we provide.

In 2023-2024, PIRC was allocated a cash budget of £6,316,000 - an increase of £492,000 from 2022-2023. This uplift provided £263,000 towards staff costs which has been baselined and £229,000 towards legal costs in relation to the Sheku Bayoh Public Inquiry.

Further uplifts of £492,000 were assigned, as part of the budget revision processes, bringing the total revised cash budget to £6,808,000. These were to provide for additional legal, staff and accommodation costs. However, due largely to a delay of some of the dates for the Public Inquiry, our total expenditure, excluding depreciation, was £6,745,000.

This underspend was highlighted via monthly forecasts submitted to our Scottish Government Sponsor Team.

Staff costs remains our largest expenditure at 84% of our total spend, excluding depreciation.

In 2023-2024 our GIA of £6,745,000 represents the amount drawn down from the Scottish Government to cover the cash needs of PIRC (final budgeted GIA was £6,808,000). This was spent as follows:

Measure	2023-2024	2022-2023
Staffing costs	5,456,000	4,922,000
Other operating costs	1,069,000	1,105,000
Capital	70,000	64,000
Depreciation	181,000	93,000
Total	6,776,000	6,184,000

*This table includes year-end adjustments including non-cash accruals and pre-payments

In line with the Scottish Government and other Non-Departmental Public Bodies (NDPBs), PIRC has implemented full reporting of the Annual Accounts under International Financial Reporting Standards (IFRS).

Key Risks

We identify our corporate risks to help minimise financial loss, enhance decision-making capability, protect our organisational reputation, and encourage growth and innovation. Recognising where we need to take active steps can support us to strive towards the shared goal of building safer and resilient communities.

Currently there are seven identified risks:

- Capacity to function effectively and efficiently.
- Build on / maintain Confidence and Trust of key stakeholders
- Effective and efficient financial management.

- Recruitment and retention of skilled professionals.
- Efficient and effective service delivery.
- Accountable, appropriate, and effective governance.
- Ensure PIRC can identify opportunities to build and effectively manage Stakeholder Relations.

The steps we are taking to manage them are:

- ✓ Robust policies and processes.
- ✓ Assigned owner and team of co-ordinators attached to each risk.
- ✓ Monthly reviews of each risk to ensure controls and actions are in place.

- ✓ Monthly reviews of controls, mitigations, issues, or concerns by the Head of Corporate Services
- ✓ Monthly scrutiny of the risk register by SMT and quarterly by our AAC
- ✓ AAC annual review of risks and management processes to ensure valid and appropriate.

We use an industry recognised system - 4RISK – as our online risk management system, which provides a full audit history of any amendments or changes made to all risks. It provides flexibility over reporting capabilities and enables rapid updates to be made.



Payment Policy and Performance

PIRC aims to ensure that 95% of all suppliers’ invoices, not in dispute, are paid within 10 days. In 2023-2024 performance against this target was 98.6%.

Legal Support

The Head of Legal Services provides the majority of the legal support to PIRC. This is supplemented, where required, through the engagement of Anderson Strathern Solicitors.

Environmental Sustainability

Although PIRC is exempt from mandatory sustainability reporting requirements, we remain committed to reducing our carbon footprint. Our hybrid working model and technology has reduced travel to the office which is also managed in line with our Environmental Action Plan.

04

Digital Transformation



PIRC Website

Our recent digital transformation project has transformed the level of customer service we give to the public. It was clear that our website was out-dated, and that we needed to improve transparency, accessibility, and user engagement. In 2023–2024, we overhauled our digital presence and streamlined the CHR application process.

We had four key project aims:

1

Enhanced transparency: increase public awareness of our roles and responsibilities and improve public confidence in our CHR application process.

2

Improved accessibility: ensure we catered for users with assistive technology needs.

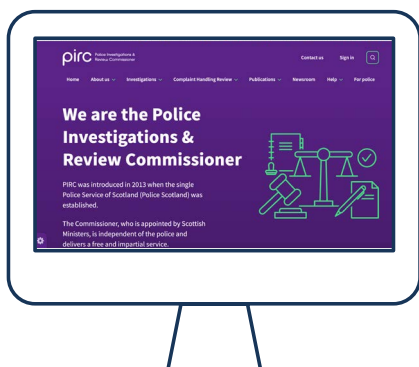
3

Boost conversion rates: streamline the CHR processes to encourage digital submissions.

- +13% increase in the number of online CHR requests (from 52% to 65%) in year one.
- +20% increase in CHR equality forms being received (from 30% to 50%) in year one.

4

Increase user engagement: Foster meaningful interactions and feedback mechanisms.



“That was very easy, I managed it fine, that is better than most online forms.”

EDINBURGH

A more efficient system

A significant part of our work focused on mapping out and testing the online CHR application.

In doing so, we:

- Added a personal account and dashboard to make the site accessible and user-friendly.
- Mapped and designed a pre-application checklist.
- Delivered a process that manages the expectations of the applicant.
- Increased efficiencies for our service team.

Helping the public

Many people who need our help have often had a traumatic experience and feel let down. They might be feeling anxious, worried, and even angry. The look and feel of the site, and clear messaging was therefore vital to support them through our process.

In response, we:

- Kept the language clear, simple, and accessible.
- Made sure we were clear on what we expected and what people need to do.
- Introduced helpful graphics to support the user journey.

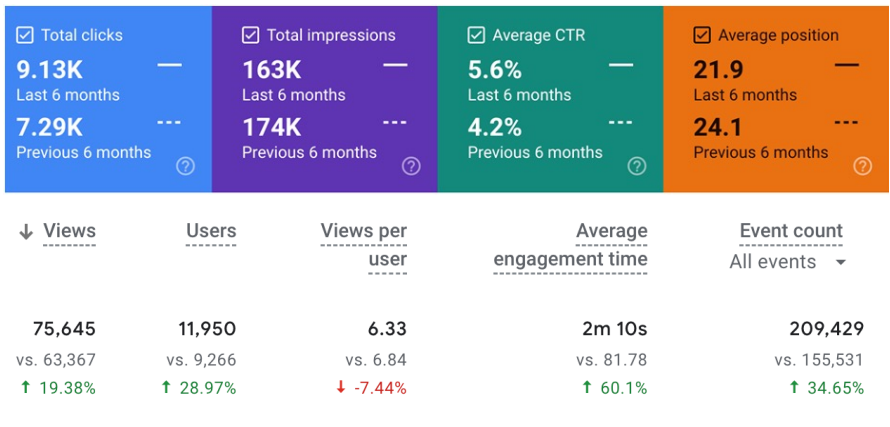
Our research showed that some website users lack digital confidence, so we used a combination of single-colour graphics and easy to read call to actions throughout our website design.

“ Easy to navigate and pretty obvious where you want to go. ”

EDINBURGH

Clearer content = improved stakeholder engagement

Our stakeholder engagement and traffic are steadily improving:



The Build

We created a robust website infrastructure. The result is an accessible, responsive, scalable, and future-proof digital platform capable of supporting the evolving needs of PIRC.

We also delivered some new functionality including:

- A customised CHR section to manage applications.
- An Equality and Diversity reporting hub.
- A feedback mechanism to capture user feedback.

Final reflections

This digital transformation project not only enhanced transparency, accessibility, and user engagement but has also helped to position PIRC as a trusted service.

“ No problems at all, it’s laid out step by step and very clear. ”

ORKNEY

PIRC website shortlisted for Marketing Award

Our new website was shortlisted for the Marketing Society Scotland Star Awards 2024 which were held in Edinburgh in June. The annual ceremony sets the benchmark for the most effective and notable campaigns from across the marketing community in Scotland and the rest of the UK.

This recognition demonstrated how our website had improved accessibility and user engagement while positioning PIRC as a trusted public service.



05

PIRC Investigations



Our investigation team handles and manages a large volume of investigations which can involve some of the most serious and complex cases.

They are committed to our strategic objective of delivering timely and high-quality investigations.

Referrals and Investigations

We received a total of 834 referrals over the course of 2023-2024 from Police Scotland, COPFS and other policing bodies operating in Scotland. This remains a significant demand on our resources - with every referral being assessed for investigation.

While there has been a slight reduction in the overall number of referrals during 2023-2024, there has been a continuing rise in those progressing to full investigation – a total of 151 which is an increase of 11% from 136 in the preceding year and a 57% increase on the five-year average.

This demonstrates our ongoing commitment to scrutinise all referrals with a view to improving policing and increasing public trust and confidence in the police.

The examination of all on-duty allegations of assault made against police officers and staff remains our largest area of demand. These accounted for 358 of our total referrals - resulting in 89 full investigations (59% of all full investigations carried out over the year). This is an increase of 16% from 2022-2023 when 77 such investigations were carried out.

The nature and type of referrals continue to evolve. At the start of this year, we received two referrals from Police Scotland following the discharge of firearms by officers, resulting in two XL Bully type dogs being fatally injured. Our investigations remain ongoing, and we continue to scrutinise police tactics and response to this emerging issue.

We aim to complete 80% of Category A investigations within 90 working days and Category B and C investigations within 120 working days. These targets have been exceeded by our investigations team.

Taser referrals alone have seen a marked increase, up by 25% from the previous year to 96. This rise corresponds with the increased numbers of Specially Trained Officers (STOs) authorised to carry taser in policing bodies operating across Scotland.

We anticipate that this increasing demand will continue with the further roll out of Tasers. PIRC will ensure its use remains, lawful, proportionate, and necessary.

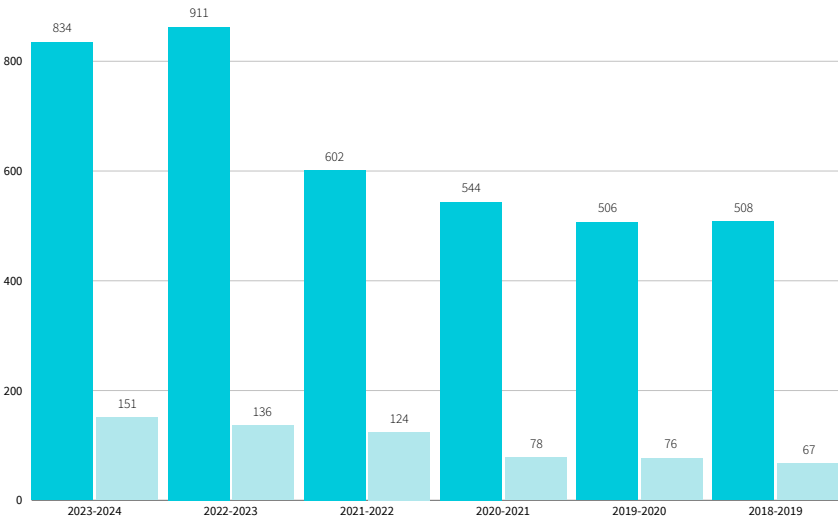
Referrals and Investigations

(2018-2019 to 2023-2024)

Due to the change in PIRC counting rules, which came into effect in April 2023, there are new categories which were previously subsumed into other categories.

- Referrals Received
- Investigations Undertaken

Article 3 referrals received by PIRC from October 2021.

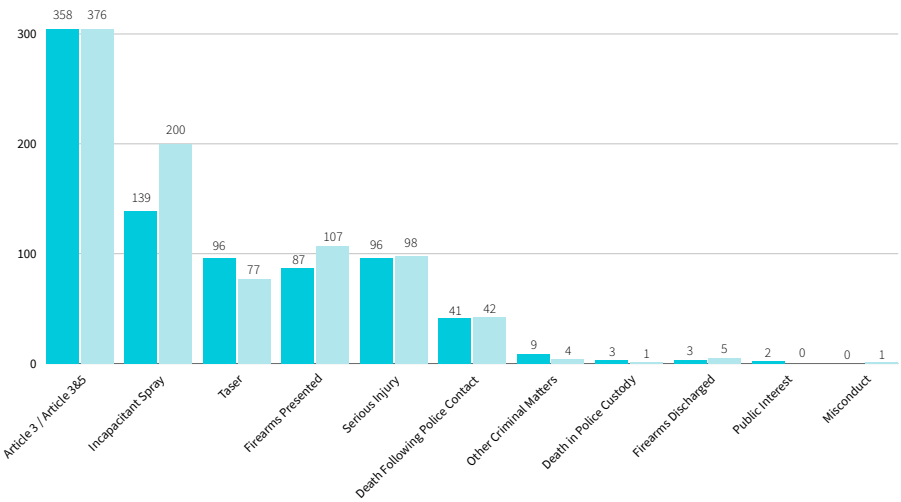


Referrals by Received⁵

(2023-2024 v 2022-2023)

⁵A referral from a policing body may be superseded by a referral from COPFS. There were 16 referrals from Police Scotland that were subsequently superseded by a COPFS referral in 2023-2024; These relate to 11 Death Following Police Contact referrals; 2 Serious Injury referrals, 2 Taser referrals and 1 Public Interest referral.

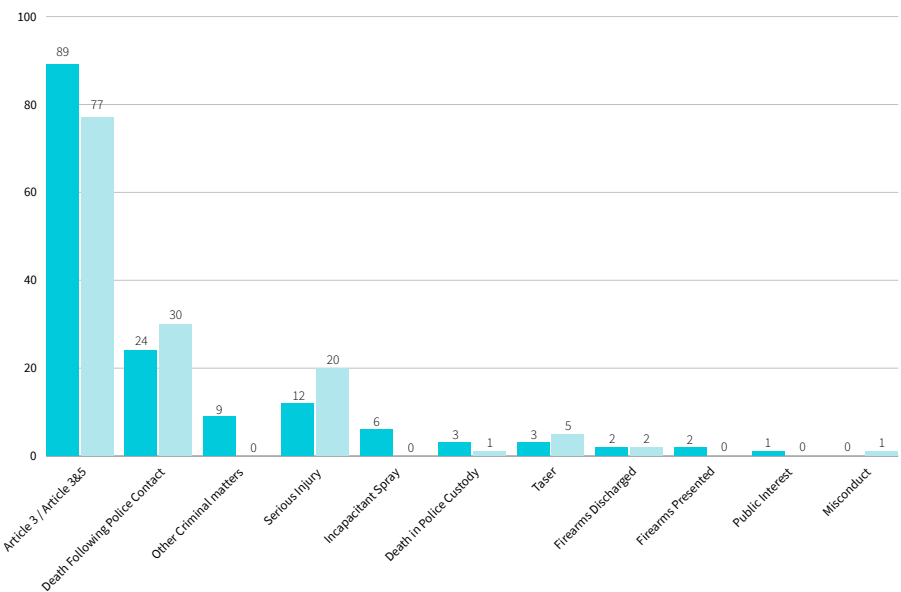
- 2023-2024
- 2022-2023



Investigations by Category

(2023-2024 v 2022-2023)

- 2023-2024
- 2022-2023



Engagement

PIRC Investigations staff engage with partners whenever possible to ensure we work together effectively and efficiently on behalf of Scotland's communities. A summary of our commitment and actions over the past year includes:

- To enhance our professional working relationship, we held a knowledge and information sharing session in January 2024 with Police Scotland Professional Standard's Department (PSD) and COPFS.
- We contributed to PSD's induction process for their new staff by providing guidance on PIRC's investigative processes.
- Prior to the COPFS instruction for PIRC to examine all on-duty allegations of assault being extended to all other policing bodies in Scotland, we supported them to develop effective processes to ensure their compliance.
- Our investigators took part in a multi-agency table-top exercise, testing how we would respond to a major incident requiring large-scale parallel investigations for Police Scotland and PIRC. This provided key learning and understanding of roles and responsibilities.
- We have a key role in delivering training to Post Incident Managers (PIM) on Post Incident Procedures (PIP). These apply when a death or serious injury occurs. They are designed to provide a balance between the early capture of critical evidence and ensuring officer/staff welfare. PIRC Investigations' staff have engaged with policing managers across all local policing divisions to increase awareness and understanding of PIP.
- PIRC has delivered specific training inputs at the Scottish Police College throughout the year and across many areas and levels of policing including Probationer, Detective and Roads Policing Training, up to and including Senior Investigating Officers.

Training

PIRC investigators have worked hard to maintain and broaden their skills as part of their own ongoing Continuing Professional Development (CPD).

Over the course of 2023–2024 and looking ahead, the key achievements are:

- ✓ 8 Investigators passed the National Investigator Exam.
- ✓ 4 Investigators commenced the Initial Investigators Programme.
- ✓ 5 Investigators trained as Family Liaison Officers.
- ✓ 1 Investigator trained as a Sexual Offences Liaison Officer.
- ✓ 3 Deputy Senior Investigators (DSI) completed the Advanced Investigator Programme.
- ✓ 2 DSI's completed the Senior Investigating Officer Programme.
- ✓ 3 Investigators commenced Operational Safety Training with the aim of being equipped to provide independent Statements of Opinion.
- ✓ 3 Supervisors attended the Custody Supervisor/Review Officer Course.
- ✓ All investigations staff have received training on the Criminal Justice (Scotland) Act 2016.

PIRC staff will also attend Police Scotland courses as part of their Detective Training Investigator Development Programme (IDP). This allows classroom development of investigators, in addition to providing them with a clear understanding of the investigative training received by Police Scotland detectives.

The IDP pathway involves:

- Entry onto IDP is dependent on passing the National Investigators Exam.
- 12-month Initial Investigators Programme.
- Advanced Investigator Programme for DSIs.
- Senior Investigating Officer (SIO) Programme for DSIs and SIs.

Investigating the use of force on children and vulnerable people

PAVA

Police Scotland and other policing bodies are required to refer all discharges of Pelargonic Acid Vanillylamide incapacitant spray (PAVA) to PIRC. All such incidents are examined to determine if they should progress to a full investigation to establish if the use of PAVA was necessary and proportionate in the circumstances.

Over the last three years, PIRC has noted a reduction in the number of PAVA referrals by Police Scotland.

Whilst the use of force by police officers is regularly investigated by PIRC, over the last year we have particularly focused on incidents involving children and the use of PAVA.

Since October 2023, six such referrals were received by PIRC, with four originating in the North, one in the West and the other in the East of Scotland. All have been the subject of a full investigation, two of which remain ongoing.

In the first case, Police Scotland officers attended at the home address of a 12-year-old child who had, a short time earlier, assaulted an adult male in front of family members. The child was traced by police officers in his own rear garden. He tried to escape from the officers who had attempted to take hold of him and began to punch and kick the officers. One officer drew their PAVA and repeatedly warned him to desist, however, he failed to do so, resulting in the officer discharging a short burst of the PAVA spray. This enabled the child to be arrested after which he was taken to hospital for assessment.

Year	Total Referrals (all policing bodies)	PIRC Investigations
01/04/2023 – 31/03/2024	139	6
01/04/2022 – 31/03/2023	200	0
01/04/2021 – 31/03/2022	222	5

In the second incident, Police Scotland officers traced a 15-year-old male, who had been reported as a missing person. The male jumped from a window and ran away. When traced in a nearby garden, he assaulted officers by headbutting and punching them. One of the officers drew his PAVA and discharged it when the male refused to desist. This took immediate effect, and the male was then arrested and taken to hospital for assessment, following which he was discharged into the care of social workers.

In the third incident, Police Scotland engaged with a group, which primarily contained adult males, but included a 13-year-old child. A disturbance ensued, which resulted in the child punching an officer and knocking him to the ground. Matters escalated, which resulted in one officer drawing their PAVA and discharging it. This took immediate effect, and the child was arrested.

In the final concluded investigation, a 17-year-old male was arrested in relation to disorderly behaviour. Having been arrested his unruly behaviour continued and he assaulted the three arresting officers by grabbing them and kicking them. Unable to gain control and concerned for their safety an officer drew their PAVA, issued a warning, however the male failed to desist and his aggression continued towards the officers. The PAVA spray was therefore discharged, which took immediate effect and enabled the officers to gain control. The male was taken into custody, receiving the appropriate aftercare, and subsequently released.

The medical assessment/aftercare, in all instances, found that the children/youths had not suffered any significant effects from PAVA.

During these investigations, PIRC reviewed statements from officers, noted statements from independent witnesses and reviewed material, including telephone calls, radio transmissions and guidance documents from Police Scotland. Whilst recommendations were made to Police Scotland in respect of the activation of Body Worn Video (BWV), in relation to the first two incidents, we concluded that the discharge of PAVA was appropriate, proportionate, and necessary in all of the incidents

Taser

The police are afforded extraordinary powers in respect of discharging their duty to protect life and ensure the safety of the public and police officers. Those powers extend to the use of force in a variety of circumstances, including the use of tasers. However, the police risk losing its legitimacy and the support of the public if deployments are not subject to rigorous independent scrutiny to establish that such force is necessary and proportionate. PIRC investigations afford opportunities for learning and recommendations to be implemented to revise guidance, policy, and procedures.

During this year, PIRC conducted investigations into two separate Taser discharges by STOs on children/youths, aged 11 and 15 years old. Both deployments were concluded as being necessary and proportionate.



Case Study 1

Police Scotland was called to a disturbance by the mother of an unruly 11-year-old child, who was beyond her control and threatening to set fire to their property. While enroute to the incident, police officers were provided with an update from the control room that the child was brandishing a kitchen knife and threatening to stab family members and members of the public.

It was deemed suitable to deploy an STO and one of the attending officers, who had completed all mandatory training on the deployment of a Taser, was tasked to deploy in his capacity as a STO.

On their arrival, officers observed the child standing on a raised embankment area of grass. He was holding a large kitchen knife with a blade that was about eight inches in length in one hand and a mobile phone in the other and repeatedly swore obscenities at the officers.

The officers walked in the same direction as the young person to contain him, maintaining dialogue, asking him to drop the knife and questioning why it was in his possession.

Despite repeated requests, he refused to drop the knife, pointed it at the officers, and threatened to stab them. He was captured on BWV footage as being agitated, aggressive and backing away from the police.

Due to his demeanour, aggressive behaviour, position of advantage on an elevated embankment and possible risk of harm or injury from the use of the knife, it was determined that the young person posed a risk. As a result, an officer drew his Taser and aimed the 'red dot' at him. Despite repeated

commands to drop the weapon, he continued to point the knife directly at the officers. He swore repeatedly in response to commands that the Police would deploy taser.

The STO officer, who was fearful for everyone's safety, deployed the Taser causing the young person to drop the knife and fall to the ground. The STO discounted the use of PAVA due to the windy conditions and the need to be in close proximity. The use of a baton was also ruled out due to the necessity of maintaining a safe distance.

The child was subsequently taken for medical examination where he was found to have sustained a mild wound to his thigh from the taser barb but did not require any treatment. While at the hospital, the young person continued to be abusive and hostile, and repeatedly made threats of violence towards officers and hospital staff.

The PIRC found that, at the time of the discharge, there was an opportunity to continue to attempt further de-escalation and, consequentially, the use of the Taser was premature. However, it was acknowledged that despite his young age, his behaviour demonstrated that he posed a viable threat to the public and the decision to deploy the Taser was in accordance with the training, policy, and guidelines. In the circumstances, the action taken by the police officer was proportionate and necessary.

Case Study 2

Police Scotland received a 999 call from a 15-year-old male, who threatened to kill his mother. The young person suffered from anxiety and depression and had previously expressed suicidal thoughts.

A short time later a further 999 call was received, from the male's mother, who reported that her son had threatened to stab her and had left his home address possibly in possession of a knife and had indicated his intention to harm others.

Police officers made telephone contact with the 15-year-old who informed the officers that he had an intention to self-harm and confirmed that he did have a knife. As part of the police response, a STO was appropriately authorised to deploy.

Police officers located the 15-year-old near to his home. He was in possession of a knife with a five inch blade. He failed to comply with clear and unequivocal instructions given by the STO to drop the knife. He walked away from the officer and then brought the knife up to his throat.

Having considered and excluded other tactical options and perceiving that it was the intention of the young person to seriously harm himself as he moved the knife to his throat, the STO discharged his taser resulting in temporary incapacitation which allowed the knife to be removed and the male taken under control.

The 15-year-old male was medically examined and found to have sustained no injury and required no treatment.

The use of Taser helped to mitigate the potential risk of the young male harming himself, whilst also ensuring the safety of the wider public and the attending officers.

We found that taking all of the circumstances into account and, in particular, the actions of the 15-year-old placing the knife against his throat, the use of taser was justified, necessary and proportionate.

PIRC continues to conduct robust investigations into the use of force, and the case studies in respect of PAVA and taser deployments confirm that the Police have extensive training and guidance in place which, during the incidents outlined has been followed.

Investigation recommendations

PIRC regularly makes recommendations following an investigation. This is to highlight potential improvements to processes and procedures.

Examples of such recommendations made this year are:

- In two investigations into serious injuries following police contact where people had suffered medical episodes within custody centres following their arrest, we recommended that staff are reminded of the requirement to ensure the safety of individuals in their custody, charge, and care. They should maintain control to raise awareness of the signs and symptoms of seizures to ensure this is not misinterpreted and is correctly identified as a medical matter.

- Police Scotland implemented these recommendations and issued a Health Guidance briefing to all custody staff and incorporated case studies into annual OST re-certification.
- As a result of an investigation into the discharge of a Taser whilst dealing with a person indicating an intent to self-harm with a knife, PIRC recommended that Police Scotland review their policy and guidance in respect of post Taser aftercare to reflect that there is no legal basis to compel the person to attend for medical aftercare in situations where the person who was subjected to a discharge was not subsequently arrested.
- Police Scotland amended the relevant SOP for STOs and issued revised guidance to them.
- After establishing a gap in the Collaboration Agreement between Police Scotland and the CNC when investigating an incident whereby CNC officers assisted Police Scotland and presented a firearm at an individual, and PIRC recommended that the Agreement should be reviewed to address this omission regardless of whether a criminal offence is suspected, or death has occurred.
- Police Scotland accepted this recommendation and, in conjunction with CNC, has included an amendment to address this gap during the review of the Agreement.



06

PIRC Reviews

This year the Reviews team focused on delivering effective and timely services to members of the public and an independent review of how their complaints were handled by the police.

The performance and demand review conducted at the end of the last financial year resulted in changes to our internal processes and procedures. These have been designed to streamline the CHR process and to make the initial assessment of applications quicker and more robust. These changes enabled PIRC to continue to reduce the overall CHR timescales.

- ☑ We found that 57% of complaints made by members of the public and brought to us for a review were reasonably handled by the police. This is a decrease on the last year (74% which was the best performance by Police Scotland since it launched).
- ☑ In 2023-2024, we received 260 applications for a CHR. This represents a slight increase (1.5%) on the previous year when we received 256 applications.
- ☑ Each application for review can have several individual and separate complaint allegations (HoCs). This year the team assessed a total of 1,346 individual complaint allegations.

- ☑ We have examined the handling of 773 complaint allegations and issued 158 CHR reports.
- ☑ A further 129 CHR cases and a total 544 complaint allegations were concluded by Discretionary Decision letters.
- ☑ This year, 66% (85) of all Discretionary Decision letters were issued on the grounds of proportionality, meaning that in our view the policing body has already taken reasonable steps to address the complaint.

During the year, the Reviews team continued to improve the overall timescales for CHRs.

Our new strategic objective is to conclude 80% of all CHR cases within 90 working days. We achieved this target in 96% of all concluded CHR applications received. The average time to conclude a CHR case is 58 working days from receipt of the application.

We carried over 31 CHRs from the previous financial year. All of these CHRs were concluded by the end of Quarter 3, 2023-2024.

CHR disposals 2023-2024

We made:

- 265 recommendations – this is where we identify deficiencies or shortcomings in the police complaint handling.
- 92 learning points – we are committed to promoting a culture of learning and improvement. During reviews, we identify and capture organisational and individual learning opportunities.
- 129 discretionary decisions – Not every CHR application is progressed to a Review. In some cases, it is proportionate to issue a discretionary decision letter.
- 8 reconsideration directions – these are given in cases where significant complaint handling failings have been identified during a review. It requires someone previously unconnected with the complaint enquiry to reconsider the complaint.

Engagement

We remain dedicated and committed to further enhance engagement with our key stakeholders. This is vital to our aims of improving police complaints handling, promoting a culture of learning and improvement, and raising public confidence.

- ✓ Throughout the year, we continued to engage monthly with PSD in relation to CHR cases and general complaint handling. This year, the reformed National Complaint Handling Development Group (NCHDG) was re-established. It provides an effective platform for collaborative engagement of key stakeholders, including Police Scotland, PIRC, and SPA, in considering matters of policy, thematic issues and emerging trends.

- ✓ In June 2023, we delivered a training input to PSD around the practical application of the 'Non-Investigation' provisions contained in our Statutory Guidance on complaint handling⁶. This input included practical working examples and an interactive Question and Answer session.
- ✓ In October 2023, PIRC and the SPA participated in PSD's Induction Training Programme for staff joining the department. The comprehensive training covered all sections of the 6-stage complaint handling process and included inputs from Reviews, PIRC Investigations, existing PSD staff and an external training provider. This collaborative approach was very well received.
- ✓ In January 2024, PIRC and PSD held a joint event. The aim was to foster better working relationships and understanding between PIRC and Police Scotland staff. We delivered presentations and held workshops covering a variety of topics designed to improve the accuracy of categorisation of complaints, to refocus on the promotion of the culture of learning and to develop a better understanding of provisions of PIRC Statutory Guidance. As a consequence, Police Scotland and PIRC have set up regional practitioners' forums, which will support the effective delivery of complaint handling and assist with building strong and collaborative relationships between the Reviews team and PSD.



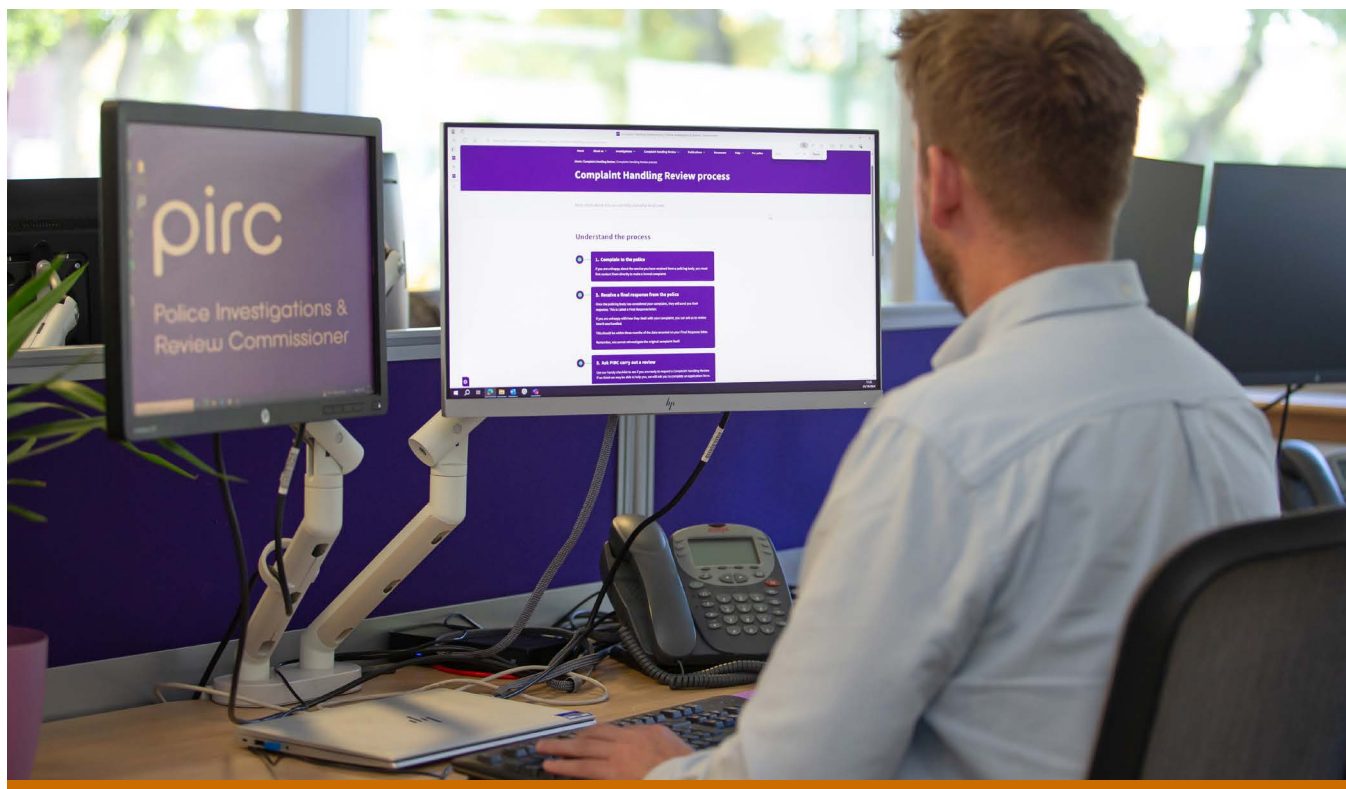
Learning Point

The Commissioner issues a best practice bulletin for policing bodies called 'Learning Point.' Learning Point highlights learning opportunities from the recommendations made by our Reviews and Investigations teams and encourages improvements to the service being delivered to the public by policing bodies.

The biannual publication is also a helpful guide for Police Scotland and SPA in maintaining a suitable system for handling complaints. Some of the key issues discussed this year included:

- The importance of noting a statement of complaint and agreeing HoC with complainers.
- The role of complaint Enquiry Officer.
- Keeping the complainer informed.
- Guidance on the sufficiency of a complaint enquiry.

⁶Publications | Police Investigation & Review Commissioner (pirc.scot)



Making a Difference

Our CHRs assess whether the police response to a complaint is supported by the material information available, is in line with the relevant legislation or police procedures and protocols and is well reasoned. We also consider whether the policing body undertook sufficient enquiries into a complaint and whether appropriate learning and improvement has been identified to prevent the same issues or complaints arising in the future.

In most cases, where we identify complaint handling shortcomings, we make appropriate recommendations to the policing bodies. Our recommendations are wide ranging and can include: the requirement for the policing body to re-assess the complaint; to undertake further enquiries; to issue the complainer with an apology or simply to record individual allegations as relevant complaints.

Overall, in 2023-2024, we made 265 recommendations and identified 92 individual or organisational learning points.

Recommendations and actions implemented by police

Example 1

Background:

A serving police officer reported alleged criminality. They asked that officers from another station were appointed to record their report. Despite this, officers who were known to the complainer through his employment were allocated to the case.

PIRC said:

The police approach could lead to a perception of bias from the officer reporting the alleged crime, the person who is the subject of the police investigation, or both. We asked Police Scotland to consider whether formal documented guidance is required to deal with crime reports involving serving officers, particularly those of a sensitive nature. Guidance similar to that contained in Police Scotland's Complaints about the Police SOP, which states that the investigating officer must be suitably independent, would help to mitigate against allegations of bias during a criminal investigation where a serving police officer is the alleged victim.

Response:

Police Scotland accepted the learning point and advised that the Crime Investigation SOP is under wider review. Although this review is not directly related to the PIRC learning point, the Crime Investigation SOP will be amended to reflect the learning we identified in our CHR report.

Example 2

Background:

The complainer's spouse died suddenly while he was working in Scotland. Police Scotland upheld two complaints about a lack of contact and communication with the family, who did not live in Scotland.

PIRC said:

Police Scotland should consider whether the Investigation of Death Guidance required to be updated, specifically, to include a clearly defined process for officers seeking to notify next of kin living in England, Wales, or Northern Ireland of a death. This would provide clarity on the role and responsibilities of Police Scotland in such circumstances and ensure that next of kin living elsewhere in the UK are notified of a death as soon as reasonably possible.

Response:

Police Scotland accepted the learning point and confirmed that the Investigation of Death Guidance will be updated accordingly.

Example 3

Background:

The complaints in this case related to the quality of the police investigation into allegations of domestic abuse and stalking. Police Scotland upheld several of the complaints.

PIRC said:

Police Scotland demonstrated good complaint handling practice in this case and complied well with our statutory guidance. This is because: the complaint enquiry officer, through meaningful engagement with the complainer, identified and responded to an additional complaint, ensuring that all of the complainer's concerns were addressed; the complaint enquiry was proportionate, thorough, comprehensive, and explained the findings well; and Police Scotland identified individual and organisational learning as a result of the complaints. We highlighted the case to Police Scotland as an example of good practice.

Response:

Police Scotland confirmed that the good practice example was shared with all complaint handlers.

07

PIRC Corporate Services



Recruitment and Retention

While our staff turnover remains low, we have had a number of staff retire this year, many of whom had been with PIRC since its inception. Our recruitment remains at a steady pace, and we continue to use recruitment “pools”. This is where candidates who perform well at interview but there is no current vacancy are held on a reserve basis. We progress the vetting process and maintain constant contact so that they can transition smoothly to appointment when a vacancy does arise.

This year has also seen several staff promoted internally, to permanent and development posts, and placed in “reserve pools” which demonstrates a commitment to developing our staff.

Our commitment to staff training and development begins with our new-start induction process. This is a programme of sessions including an introduction to health and safety, data protection, equalities and diversity and other modules - tailored to suit their role.

Feedback from new staff has been complimentary indicating that they have found the entire recruitment and induction process extremely helpful, encompassing all the information they require to be successful in their new post.

Staff have had the opportunity to attend several corporate and role-specific training sessions this year, including an Investigators Development Programme, training on mediation, the Criminal Justice (Scotland) Act, disclosure, and medical and mental health first aid.

All staff have also attended mandatory training on EDI and the Freedom of Information (Scotland) Act.

Our training procedures were audited by our internal auditor this year. The audit identified a small number of actions which we have delivered. These strengthened our process for requesting and approving training, the links between sharing development needs and opportunities and increased the role of our training Single Points of Contacts (SPOCS) in each business area. A training plan for the year ahead is in place which, will be supplemented by training requested by staff in their appraisals.

Equal Opportunities, Diversity, and Inclusion

Our EDI group meets quarterly and reports back to SMT on actions and outputs. The group has grown in membership, resulting in a wider representation from each of the business areas.

A key focus for this group has always been to increase awareness and understanding of equality, diversity, and inclusion, both internally and in our interactions with stakeholders. Last year, we held mandatory training for all staff. While this focused heavily on legislation and legal requirements, it became clear that staff were keen to develop their knowledge further - how they applied this legislation in practical situations and how they could promote inclusivity. A small team from the group worked collaboratively to source a programme of development that has started to be rolled out across PIRC. Initial feedback on these sessions is positive and has increased staff confidence in fostering an inclusive environment.

We have continued to review our diversity monitoring forms, a key improvement this year was having this form for complaint handling review applicants online, alongside the application form. This has led to an increase in response rate from 52% to 60%. Having this form online allows the data to be extracted automatically and increases our reporting capabilities. It is our intention to build a similar function for recruitment into the website in 2024–2025 and produce data-based monitoring reports.

Performance Measurements

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
FOISA Requests*	42	85	97	74	57
DPA Requests**	61	76	92	92	39
Complaints about the PIRC	12	13	27	12	21
Staff Attendance	97.4%	96.4%	96.3%	98.1%	98.2%
Staff Turnover	5.0%	11.34%	13.53%	8.90%	9.0%
Posts Advertised	18	10	29	7	33
Interviews held	59	67	67	28	13
No. Staff Started	12	10	22	5	9
% Payments to Suppliers within 10 days	98.6%	100.0%	100.0%	100.0%	99.2%

* Freedom of Information (Scotland) Act 2002 ** Data Protection Act 2018

Some additional work that the group has undertaken includes presenting a paper recommending adding pronouns to email signatures, reviewing how best to deal with complainers with vulnerabilities and work has begun on devising a PIRC strategy that will link into the Scottish Government's Equality Evidence Strategy.

Risks and uncertainties

The principal risks and uncertainties to PIRC achieving our strategic priorities are often out with our direct control.

The nature of the work undertaken by PIRC means that it is not possible to predict how our workload will be affected. We categorise our cases and complaint handling reviews to help us allocate appropriate resources. Our risk register has several controls, mitigations, and actions to help us to manage risks, particularly increased demand, in the most effective way possible - while maintaining the trust and confidence of our stakeholders.

Our budget is set each year by Scottish Government. The increased costs and uncertainty around public sector pay poses a risk that

we will not be able to maintain our current staffing levels which may impact our ability to deliver our statutory functions. We keep Scottish Government apprised of any financial pressures. During this year, we submitted a business case to request additional funding for staff costs on a recurring basis and temporary funding for legal fees, which was granted.

Several long serving members of staff retired this year and we anticipate more will do so over the next two years. As a result, we have focused heavily on training to ensure that we retain key skills.

We have reviewed our hybrid working processes. We found that flexibility helped us to maintain our staff. We have a robust fair and open recruitment process. We compete with a wider range of employers who offer increased home working possibilities, but we have continued to recruit high quality staff and maintain low staff turnover.

All risks and uncertainties are discussed at the monthly SMT meetings and at our quarterly Sponsorship and AAC meetings.

Accredited Living Wage Employer

In September 2017, PIRC became an accredited living wage employer. Our commitment ensures that all employees, regardless of whether they are direct employees or third-party contracted staff, receive a minimum hourly wage of £12 which is significantly higher than the statutory minimum for over 25s of £7.49 per hour introduced in October 2023.

The accreditation programme in Scotland launched in April 2014. It is an initiative from The Poverty Alliance, in partnership with the Living Wage Foundation, and is funded by the Scottish Government.



Accommodation

In May 2023, we were delighted to “officially” open our additional office space. This coincided with our 10-year anniversary which we celebrated by holding our first in person meeting since the pandemic in the new space. This offered staff the opportunity to reminisce over how PIRC has evolved during its 10 years, while catching up with existing colleagues and meeting new colleagues.

Staff have welcomed the additional space, and it meets our requirements for further secure storage, meeting space and an increase to our desk capacity.

It was important to deliver this project as efficiently as possible. While additional funding had been secured, access delays had resulted in increasing contractor costs. We took steps to minimise costs, including keeping the office furniture from the previous tenants and donating surplus items to charity.

To ensure the project ran smoothly, we formed an accommodation group. The group met regularly to agree requirements, review progress, and deal with any issues arising. There was regular communication with staff and the SMT to update on the works and timescales.

At the conclusion of the project, our operational teams were able to set up their workstations and different teams within the departments were brought together. This face-to-face communication - rather than relying on technology - has enhanced collaboration.

Hybrid Working

Having the additional accommodation allowed us to review our hybrid working model and processes which previously had to take account of Covid-19 guidance and desk availability. As all staff now have their own workstation, it was appropriate to conduct a full review to ensure that the hybrid model met both the business and individual staff needs.

Management and staff focus groups were held to exchange views and discuss their experiences. It was apparent that the ability to have a mixture of home and office working was valued by the majority.

Taking account of the feedback, we have refreshed our hybrid guidance which has resulted in an increase in office attendance for all teams.

Wellbeing

Staff wellbeing and welfare has rightly remained our priority - and will remain so.

A key benefit of our extra accommodation is a dedicated wellbeing room. This is a multi-purpose area which offers a quiet and private space to staff who may need a place to use for prayer, breastfeeding, first aid or quiet contemplation. It is available for all staff to use and there are many leaflets and guides to signpost them to any assistance from external organisations or persons.

Our Wellbeing Advisors meet regularly to provide updates, share ideas, and offer support to each other as a team. They wear lanyards to be easily identifiable to all staff.

Successful awareness sessions across this year included a menopause café for staff, mindfulness taster sessions and an awareness session on prostate cancer. Staff were fully engaged in these sessions as evidenced by high attendance and positive feedback.

Planning has already started for more sessions in 2024-2025. Our Advisers will also undertake re-certification for their mental health first aider qualification if required.

Engagement

Our staff survey was launched in June and ran for three weeks. We were delighted to achieve a 71% response rate. Overall, the outcome of the survey was positive. It provided sufficient feedback for an action plan to be devised. This is being developed by our Staff Representative Group, the SMT and those responsible for the various actions identified. The action plan is reviewed monthly by the SMT.

Key highlights of the survey are:

- ✓ All staff are aware of PIRC’s objectives and how their work relates to them.
- ✓ 89% of staff feel trusted to do their job effectively.
- ✓ Staff appreciate hybrid working and the flexibility it brings.
- ✓ Managers encourage a balance between work and home.
- ✓ 92% of staff are proud of the work PIRC undertakes.
- ✓ The majority would recommend PIRC as a place to work.
- ✓ Staff feel supported by PIRC while managing health conditions, disability, or other challenging personal situations.
- ✓ Staff are proud to work for PIRC and are happy working here.

Our 2024-2025 staff survey launched in June 2024.

The importance of environmental issues and sustainability is weaved into all of our business decisions.



Sustainability

The importance of environmental issues and sustainability is weaved into all of our business decisions. We reviewed our Environmental Policy last year and drafted an action plan to reinforce our commitment to environmentally friendly working practices.

We achieved and supported the following key actions and initiatives:

- ✓ Through our accommodation project, we used furniture left by the previous tenant while donating or selling in aid of charity any surplus items.
- ✓ Redundant IT kit was also donated to charities for their use.
- ✓ As part of the Waste Electrical and Electronic Equipment regulations (WEEE) regulations, we worked with Scottish Government to support the Turing Trust to provide IT equipment to Malawi.
- ✓ We promoted Scotland's Climate Week through staff guidance and raising awareness.

- ✓ Green plants were brought into our offices to help reduce CO2 emissions.
- ✓ We aimed to purchase all of our products from natural resources and sustainable sources.

Year of 'Good Deeds'

Annually, PIRC has nominated one charity for staff to support, however, this year our Internal Communications Group decided to trial fundraising in a different way benefiting four charities throughout the year, one each quarter. In our first year of good deeds, we supported:

- ✓ Scottish SPCA Animal Rescue and Rehoming Centre, with donations of food, blankets, pet toys and items on the charity's "Wishlist" such as specialised toys for large dogs.
- ✓ Hamilton District Foodbank was supported with boxes of food with a focus on providing items low in supply and high in demand.

- ✓ Glasgow Children's Hospital charity received a cash donation of £650 which allowed play therapists to purchase individual play therapy items for sick children.
- ✓ COVEY - Community Volunteers Enabling You – received a donation of 89 Easter eggs and £120 cash donation to support each of their users receiving an Easter treat.

Staff donated generously throughout the year by supporting our fundraising in a variety of ways, including donating food, pet items, cash and supporting our festive fundraiser.

Sharon Smit
ACCOUNTABLE OFFICER
12 NOVEMBER 2024

08

The Accountability Report



Corporate governance report

PIRC's SMT consists of:

Michelle Macleod
Commissioner

Phil Chapman
Director of Operations

Ilya Zharov
Head of Reviews and Policy

Sharon Smit
Head of Corporate Services
(Accountable Officer)

Raymond Brown
Head of Investigations
(commenced 2 October 2023)

Sharon Clelland
Head of Legal Services

John McSporran
Head of Investigations
(retired from post 31 August 2023)

Performance, risk, finance and matters of strategic importance are considered at the monthly SMT meeting. This is further supported by the leads on finance and communications. The PIRC Register of Interests is available on the PIRC website at www.pirc.scot.

Based on robust assurance, there are no interests that conflict with the interests of PIRC. There was one data related security incident in 2023-2024 which was reported to the Information Commissioner's Office (ICO) as a precaution, and we investigated the matter internally. The ICO confirmed that no further action was required, and that PIRC had put corrective measures in place.

Catherine Dyer chairs our AAC. Catherine joined the AAC in January 2018 and took over as Chair in April 2019. The AAC has five committee members, Michelle Wailes and Robert Scott joined in April 2021, with Lena Collins, Elizabeth Humphreys and John McCroskie joining us in January 2022.

Each member brings a different skill set to the Committee which meets quarterly to provide independent oversight and scrutiny of finances, risk management and governance; approve the appointment of internal auditors; and to review the annual accounts and internal audit reports. They meet with the Commissioner, Director of Operations and the Head of Corporate Service and Accountable Officer quarterly.

The AAC has been involved in appointing our internal auditors and approving a plan of internal audits for 2023-2025. The audit plan is linked to risks on our register and was revisited in February 2023 to ensure that our audits address appropriate areas of risk for the year ahead. Annually, the AAC will work with us to set our risk appetite and undertake a full review of the current risks.

Audit Scotland has been appointed as our external auditors for 2023-2024. This is their second year as our auditors, and we have endeavoured to provide all relevant material for the audit and an insight of our work which differs from

most other public sector organisations. Audit Scotland has attended all AAC meetings since their appointment. This has enabled them to meet with us in person to discuss performance, risk and how we operate.

Statement of Accountable Officer's responsibilities

In terms of the Police, Public Order and Criminal Justice (Scotland) Act 2006, Scottish Ministers have directed PIRC to prepare for each financial year a statement of accounts as set out in their Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of PIRC's state of affairs and of its comprehensive net expenditure, financial position, cash flows and movement in taxpayers' equity for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (FReM) and 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 FReM have been followed and disclose and explain any material departures in the financial statements.
- Prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commissioner will continue in operation.
- Confirm that, as far as they are aware, there is no relevant audit information of the entities that Auditors are unaware of, and the

Accounting Officer has taken all the steps they ought to have taken to make them aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

- Confirm that the annual report and accounts is fair, balanced, and understandable and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced, and understandable.

As Accountable Officer I am not aware of any relevant audit information of which our auditors are unaware. 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.

As Accountable Officer, I confirm that this annual report and accounts is fair, balanced, and understandable and that I take personal responsibility for the annual report and accounts, and the judgements required for determining that it is fair, balanced, and understandable.

The Governance Statement

System of internal control

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of PIRC's policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to PIRC, in accordance with the responsibilities set out in the "Memorandum to Accountable Officers."

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. This

process has been in place for the year ended 31 March 2024 and up to the date of approval of the annual report and accounts.

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

Governance framework

The processes within the organisation have regard to the guidance to public bodies in Scotland issued by Scottish Ministers and set out in the Scottish Public Finance Manual with further guidance contained within the Governance and Accountability Framework Document agreed with Scottish Government.

As Accountable Officer I also have responsibility for reviewing the effectiveness of the systems of internal control. The following processes have been established to inform my review.

PIRC has an SMT which met 12 times during the past year. The SMT develops and monitors the plans and agrees the strategic direction of the organisation under the direction of the Commissioner. The SMT comprises the Commissioner, the Director of Operations, the Head of Corporate Services, the Head of Reviews and Policy, the Head of Investigations, and the Head of Legal Services.

The Finance Manager and Communications Manager also attend the group. It considers regular reports from the managers on progress towards meeting the organisation's performance objectives as well as reviewing PIRC's risk register and other standard corporate documents.

PIRC has an AAC which met four times during the year. The AAC provides independent challenge in areas of risk management, governance, internal

audit, and performance. It also reviews our annual accounts and assurances provided by management.

System of assurances

During the year, our internal auditors conducted high level reviews of the following aspects of our business governance which were linked to our risks:

Internal audits	Assurance Level Provided
Training	Reasonable
Productions	Reasonable
Health & Safety	Partial

The audit results found that the organisation has an adequate and effective framework for risk management, governance and internal control. However, internal audit has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective. In total it identified three high level, six medium level and eight low level risks.

The Health and Safety audit considered the arrangements under the Management of Occupational Road Risk (MORR) Policy for operating pool cars or personal vehicles on behalf of PIRC business. Management were already aware of some control weaknesses and acknowledged there were areas of non-compliance with policy. The review identified 2 high level, 2 medium level, 2 low level and an advisory risk which highlighted areas where staff were not complying with policy. All outstanding actions for this audit were complete by April 2024 by introducing an updated policy, enhancements to risk assessments and log for journeys. Staff were trained on the policy to ensure compliance.

Progress on actions identified from previous audits were assessed in a follow up audit. Fourteen management actions have been fully implemented and four actions are ongoing and will be concluded within agreed timescales.

All actions are recorded, and updates are reported to the AAC for oversight and approval at the quarterly meetings. AAC members were reassured that all outstanding actions are progressing on schedule.

The Head of Corporate Services is designated as PIRC's Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000.

The responsibilities of an Accountable Officer (including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding PIRC assets) are set out in the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government which is available at: www.gov.scot/publications/scottish-public-finance-manual/accountability/annex-2-memorandum-to-accountable-officers-other-public-bodies/.

The Accountable Officer has received assurance checklists and certificates from the SMT members, Finance Manager, Communications Manager, Corporate Services Manager, HR Officer, and Information Officer in relation to their particular areas of responsibility.

Risk management

PIRC has a risk strategy and policy which sets out the approach to risk management which is kept under annual review. The corporate risk register, which identifies the key risks facing the organisation, the likelihood and impact of the risk forming, the controls in place, the way in which the risk is monitored and any actions to

mitigate the risk, is regularly reviewed by SMT, AAC and the Scottish Government at quarterly business meetings.

Due to discussions on risk at all internal meetings, there is greater awareness of risk and how each member of staff's role contributes towards mitigating that risk for PIRC. Our risk co-ordinators continue to meet monthly to review the risks and propose changes to actions / mitigations etc for each risk owner to consider. Information risk is covered by the normal risk management arrangements. PIRC remains committed to information management and security and improving our arrangements for data sharing and data protection.

System of financial control

The system of internal financial control is based on a framework of regular management information, administrative procedures and a system of delegation and accountability. It includes:

- Detailed budgeting processes with an annual budget sign off by the Sponsor Team at the Scottish Government.
- Regular reviews by the SMT of financial reports covering progress towards financial targets.
- Annual reviews and updates to standing orders, scheme of delegation and standing financial instructions.
- Monthly reviews of the corporate risk register.
- PIRC Finance Manager carries out a monthly reconciliation of SEAS to PIRC bank accounts which the Accountable Officer agrees.
- PIRC Corporate Services Manager carries out monthly payroll reconciliation, reporting any anomalies to the Accountable Officer.

Data security incidents

Nil disclosure

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Remuneration
and Staff Report



Remuneration Policy
(Unaudited)

PIRC’s remuneration is determined by Scottish Ministers. The Commissioner, in turn, determines the remuneration of all staff.

PIRC submits a pay remit within the terms and conditions of the Scottish Government Public Sector Pay Guidance to its sponsoring department

at Scottish Government for negotiation on an annual basis.

A two-year pay remit was approved for the financial years 2023-2025 which was confirmed after a round of pay negotiations. PIRC also takes account of guidance from the work of the Senior Salaries Review Body.

In line with Scottish Government pay policy guidance there were no

performance or other form of bonus payments made in 2023-2024.

In 2023-2024, the total remuneration for the members of the Audit and Accountability Committee was £5,450.

Staff resources (Unaudited)

The breakdown of staff resources as of 31 March 2024 by gender is shown in the table below:

	All	Male	Female
Commissioner	1	0	1
Directors	1	1	0
Senior Managers (Other)	4	2	2
Other Staff	88	43	45
Other appointments			
Fixed term appointments	1	0	1
Secondees (Inward)	0	0	0
Secondees (Outward)	0	0	0
Agency staff	0	0	0
Total	95	46	49

Remuneration and pensions benefits (Audited)

	Salary 23/24 £'000	Salary 22/23 £'000	Pension Benefits 23/24 £'000	Pension Benefits 22/23 £'000	Total Remuneration 2023/24 £'000	Total Remuneration 2022/23 £'000
Michelle MacLeod	100-105	100-105	-9	-16	90-95	85-90
Phil Chapman	80-85	75-80	42	40	125-130	115-120
Sharon Smit	75-80	70-75	33	32	110-115	100-105

Pensions benefits

	Total accrued pension at age 60 as at 31 March 2024 £'000	Total accrued related lump sum at age 60 as at 31 March 2024 £'000	Real increase in pension sum at age 60 £'000	Real increase related lump sum at age 60 £'000	CETV at 31 March 2024 £'000	CETV at 31 March 2023 £'000	Real Value of CETV increase over year £'000
Michelle MacLeod	40-45	105-110	0-2.5	0-2.5	1,003	940	-24
Phil Chapman	5-10	0-2.5	2.5-5	0-2.5	116	62	21
Sharon Smit	10-15	0-2.5	0-2.5	0-2.5	170	126	20

Cash Equivalent Transfer Values - CETV (Unaudited)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits value are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in

their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV (Unaudited)

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

Fair Pay disclosure (Audited)

The highest paid Director received remuneration of £100,000 - £105,000 in 2023-2024 (2022-2023: £100,000 - £105,000). The percentage increase from 2022-2023 to 2023-2024 for the highest paid Director was 0% (5.1% from 2021-2022 to 2022-23)

In the reporting year, the average remuneration in respect of the employees taken was £42,538 (2022-2023: £42,171). This is an increase of 0.87% (5.7% from 2021-2022 to 2022-2023), this reflects staff at top of pay scale leaving, being replaced by staff at base of pay scale. The range of remuneration in PIRC for the financial year 2023-2024 was £20,000-£25,000 - £100,000-£105,000 (2022-23: £25,000-£30,000 - £100,000-£105,000).

These remuneration figures exclude pension benefits.

The movement in ratios as shown above is attributable to an increase in the average employee salary through incremental increases and cost of living rises. These increases are in excess in terms of percentage of those awarded to the highest paid Director.

PIRC believe that the median pay ratio is an accurate reflection of the pay, rewards, and progression policy for employees as a whole.

Pensions (Unaudited)

Pension benefits are provided through the Civil Service pension arrangements. Since 2015, all newly hired staff have joined the Civil Servants and Others Pension Scheme or Alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or

65 if higher). Previously, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS).

The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium, or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation.

Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 switched into alpha between 1 June 2015 and 1 February 2022.

All members who switched to alpha have their PCSPS benefits 'banked,' with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha (the pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes).

Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th

	2023-2024	2022-2023
Highest paid director salary component	£100,000 - £105,000	£100,000 - £105,000
Highest paid director total pay and benefits	100,000 - £105,000	£100,000 - £105,000
25th Percentile Salary Component	£35,196	£33,923
25th Percentile Total Pay and Benefits	£35,196	£33,923
25th Percentile Ratio	2.91	3.02
50th Percentile Salary Component	£38,147	£37,935
50th Percentile Total Pay and Benefits	£38,147	£37,935
50th Percentile Ratio	2.69	2.70
75th Percentile Salary Component	£43,264	£41,642
75th Percentile Total Pay and Benefits	£43,264	£41,642
75th Percentile Ratio	2.37	2.46

of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement.

For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium.

In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation.

Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. 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).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age.

Pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the highest of 65 or State Pension Age for members of alpha (the pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

Employer contributions for 2023–2024 were £1,088,995 (2022–2023: £971,000) and were on average 28% of pay (2022–2023: 27%).

PIRC pension benefits are provided through the Civil Service pension arrangements and administered for PIRC by the Scottish Government.

Sickness Absence (Unaudited)

During the period ended 31 March 2024, the PIRC recorded 606 days of sickness absence, an average of 6.5 days per employee.

CIPD Health and Wellbeing Survey Report: September 2023 reports the highest sickness absence for over a decade. The average rate of employee absence now stands at 7.8 days per employee per year. This is a considerable increase since data last collected before pandemic in October/November 2019, when it was 5.8 days per employee.

70.2% of our staff had no absence in the reporting period. PIRC has a performance target of 95% attendance and our performance for the period to 31 March 2024 was 97.4%.

Early Exit Package (Audited)

There has been no voluntary termination payment during the financial year 2023–2024 (2022–2023: nil)

Trade Union facility time (Unaudited)

Approximately 50 hours were spent on trade union facility time.

Equal Opportunities and Diversity (Unaudited)

PIRC is fully committed to equality and inclusion in the workplace and across our operation. This is reflected in our working practices and policies which are all equality impact assessed.

An equality personal objective is mandatory for all PIRC staff. All PIRC staff undertake regular mandatory training in relation to EDI and participated in awareness sessions scheduled throughout the year. All new recruits receive training during initial induction.

Our EDI group meets regularly throughout the year. This group consists of representatives from each of the business areas within the PIRC.

PIRC's expenditure on consultancy and off payroll matters (Audited)

	2023-2024	2022-2023
Consultancy:	£0	£14,000
Off Payroll:	£0	£0

Staff numbers (Audited)

Average numbers of employees during the year (FTE)	2023-2024	2022-2023 Restated
Staff with a permanent UK employment contract	89.0	82.4
Other Staff	0.4	2.8
Total	89.4	85.2

Staff costs (Audited)

				2023-24	2022-23
				£'000	£'000
	Permanent	Fixed Term	Agency	Total	Total
Wages and salaries	3,928	13	-	3,941	3,539
Social security costs	422	1	-	423	399
Other pension costs	1,083	4	-	1,087	978
Staff on secondment costs	-	-	-	-	-
Commissioner fees and expenses	-	5	-	5	6
Total administration staff costs	5,433	23	-	5,456	4,922

Parliamentary
Accountability Disclosures

Losses and special payments

In accordance with the SPFM, we are required to disclose losses and special payments above £300,000. During 2023-2024 there were no losses or special payments within these criteria (2022-2023: £nil).

Gifts and charitable donations

2023-2024 £nil. (2022-2023: £nil).

Remote contingent liabilities

The Commissioner is required to report any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability under IAS37. There are currently no remote contingent liabilities (2022-2023: £nil).



Sharon Smit
ACCOUNTABLE OFFICER
12 NOVEMBER 2024

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Independent Auditor's Report

Independent auditor's report to the members of the Police Investigations and Review Commissioner, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Police Investigations and Review Commissioner for the year ended 31 March 2024 under the Police, Public Order and Criminal Justice (Scotland) Act 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the Police Investigations and Review Commissioner's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my

report. I was appointed by the Auditor General on 22 June 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the Police Investigations and Review Commissioner in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Police Investigations and Review Commissioner. 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 Police Investigations and Review Commissioner's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

In preparing the financial statements, the Accountable Officer is responsible for assessing the Police Investigations and Review Commissioner's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern

basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers are significant in the context of the Police Investigations and Review Commissioner;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Police Investigations and Review Commissioner;
- inquiring of the Accountable Officer concerning the Police Investigations and Review Commissioner'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 Police Investigations and Review Commissioner's controls, and the nature, timing and extent of the audit procedures performed.

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

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's Auditor's Responsibilities for the Audit (frc.org.uk). This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

Other information

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

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the

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

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Police, Public Order and Criminal Justice (Scotland) Act 2006 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 Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Brian Battison

Brian Battison, CA

SENIOR AUDIT MANAGER
12 NOVEMBER 2024

Audit Scotland
4th Floor, 102 West Port
Edinburgh
EH3 9DN

11

The Financial Statements and Notes



The Primary Financial Statements and Notes

Statement of Comprehensive Net Expenditure

		31 March 2024	31 March 2023
	Note	£'000s	£'000s
Administrative Costs			
Staff costs	2	5,456	4,922
Other admin costs	3,4	1,069	1,105
Depreciation/Amortisation	5,6,7	181	93
NET OPERATING COST		6,706	6,120

Statement of Financial Position

		31 March 2024	31 March 2023
	Note	£'000s	£'000s
NON-CURRENT ASSETS			
Property, plant, and equipment	5	163	115
Right-of-use assets	6	1,391	1,551
Intangibles	7	-	-
TOTAL NON-CURRENT ASSETS		1,554	1,666
CURRENT ASSETS			
Trade and other receivables	8	163	127
Cash and cash equivalents	9	576	521
Total current assets		739	648
TOTAL ASSETS		2,293	2,314
CURRENT LIABILITIES			
Trade and other payables	10	(561)	(500)
Lease liabilities	11	(138)	(137)
Total current liabilities		(699)	(637)
TOTAL ASSETS LESS CURRENT LIABILITIES		1,594	1,677
NON-CURRENT LIABILITIES			
Lease liabilities	11	(987)	(1,112)
Provision for lease liabilities	12	(271)	(271)
Total non-current liabilities		(1,258)	(1,383)
TOTAL ASSETS LESS TOTAL LIABILITIES		336	294
TAXPAYERS EQUITY			
General Fund	SOC TE	336	294
TOTAL TAXPAYERS EQUITY		336	294

The Police Investigations and Review Commission Audit and Accountability Committee approved the annual report and accounts on 31 October 2024 and Accountable Officer authorised them for issue on the same date.



Sharon Smit
ACCOUNTABLE OFFICER
12 NOVEMBER 2024

Statement of Cash Flows (Year Ending 31 March 2024)

		2023-2024	2022-2023
	Note	£'000s	£'000s
CASH FLOWS FROM OPERATING ACTIVITIES			
Net operating cost	SOCNE*	(6,706)	(6,120)
Adjustments for non-cash transactions:			
* Depreciation	5,6,7	181	93
* Notional costs	4	3	3
Movements in working capital			
* (Increase)/Decrease in trade and other receivables	8	(35)	(25)
* Increase/(Decrease) in trade and other payables	10	61	56
NET CASH OUTFLOW FROM OPERATING ACTIVITIES		(6,496)	(5,993)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant, and equipment	5	(70)	(64)
NET CASH FLOW FROM INVESTING ACTIVITIES		(70)	(64)
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding	SOCNE**	6,745	6,106
Movement in lease liabilities	11	(124)	(66)
NET CASH FLOW FROM FINANCING ACTIVITIES		6,621	6,040
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		55	(17)
Cash and cash equivalents at beginning of period	9	521	538
Cash and cash equivalents at end of period	9	576	521
NET CHANGE IN CASH AND CASH EQUIVALENT BALANCES	10	55	(17)

* Statement of Comprehensive Net Expenditure ** Statement of Changes in Taxpayers Equity

Statement of Changes in Taxpayers' Equity (As at 31 March 2024)

		General Fund
	Note	£'000s
Balance at 1 April 2023		294
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(6,706)
Net funding		6,745
BALANCE AT 31 MARCH 2024		336
Balance at 1 April 2022		305
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(6,120)
Net funding		6,106
Balance at 31 March 2023		294

Year ending 31 March 2024

1. Statement of Accounting Policies

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

(a) Basis of accounting

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant, and equipment to fair value as determined by the relevant accounting standard.

(b) Property, plant, and equipment (PPE)

Depreciated historic cost has been used as a proxy for the fair value of all assets. All of the assets in these categories have:

- Low values or short useful economic lives which realistically reflect the life of the asset and
- An amortisation charge which provides a realistic reflection of consumption.
- The capitalisation thresholds for the principal categories of assets is £5,000, with the exception of IT assets, where the capitalisation threshold is £1,000.

Assets below these thresholds may be capitalised if they fall within the same project.

Assets under construction are held at cost until operational. Thereafter they are valued as above in accordance with all other assets in the same category and will become subject to depreciation in line with note 1c).

(c) Depreciation

Depreciation is provided on property, plant, and equipment, on a straight-line basis at rates sufficient to write down their cost over their estimated useful lives. The depreciation periods for the principal categories of assets are:

Leasehold Improvements	15 years
Plant and machinery	15 years
Fixtures and fittings	5 years
Office equipment	5 years
Information Technology	5 years

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

Assets under construction are not depreciated.

For depreciation of right-of-use assets, refer to note (n).

Intangible assets are captured within the annual accounts following an annual review.

(d) Intangible assets

Intangible assets are measured initially at cost.

Licence costs which meet the criteria for recognition as software licences are capitalised and are stated at cost less accumulated amortisation. Amortisation is provided to write off the cost of the intangible fixed assets below:

The estimated useful lives range as follows:

Software licences	5 years
-------------------	---------

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

(e) Government grants

All of the expenditure of PIRC is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. Funding for the acquisition of fixed assets received from the Scottish Government is credited to the general fund. Funding received from any other source for the acquisition of specific assets is recognised as income in the statement of comprehensive net expenditure.

(f) Amortisation of rent-free periods

The benefit of rent-free periods on leases of premises is amortised over the period of the lease or over the period to a lease break point when this is the most probable end of lease, whichever is the shorter.

(g) Operating leases

Rentals payable under operating leases are charged to the revenue account over the term of the lease.

(h) Provisions

Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date. During financial year 2023-2024, PIRC made no provisions.

(i) Value added tax

Irrecoverable tax is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

(j) Receivables

All material amounts due as at 31 March 2024 have been brought into the account irrespective of when actual payments were received.

(k) Payables

All material amounts outstanding as at 31 March 2024 have been brought into account irrespective of when actual payments were made.

(l) Pensions

Pension benefits are provided through the Principal Civil Service Pension Scheme which is an unfunded multi-employer defined benefit scheme.

As it is not possible to identify PIRC's share of the underlying assets and liabilities of the scheme, PIRC has accounted for the contributions to the scheme as if it was a defined contribution scheme. The funding arrangements are through defined contributions.

It is not possible to identify or describe the extent to which PIRC is liable for other entities obligations or any agreed allocation of deficit/surplus on the wind-up of the plan given the scale of our involvement in relation to the wider Scottish Government (SG). The exact proportion of the plan attributable to PIRC is negligible in relation to SG and other related bodies within the plan. Employer contributions to the scheme are shown in the Remuneration and Staff Report.

(m) Going concern

The Police and Fire Reform (Scotland) Act 2012 established a single Police Service in Scotland and the PIRC. The act came into effect on 1 April 2013. PIRC was established and came into effect from 1 April 2013. It is appropriate for the accounts of PIRC to be prepared on a going concern basis.

(n) Leases**Policy applicable from 1 April 2022**

At inception of a contract, PIRC assesses whether a contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the

right to control the use of an identified asset, PIRC assesses whether:

- The contract involves the use of an identified asset;
- PIRC has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and
- PIRC has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 April 2022.

As a lessee

At the commencement of the lease, PIRC recognises a right-of-use asset and a lease liability.

The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of any costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of the property plant and equipment assets. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurement of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date and discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury.

The lease liability is presented in note 11 to the accounts.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in the future lease payments arising from a change in an index or rate, if there is a change in PIRC's estimate of the amount expected to be payable under a residual value guarantee, or if PIRC changes its assessment of whether it will exercise a purchase, extension, or termination option.

PIRC has elected not to recognise right-of-use assets and lease liabilities for the following leases:

- Intangible assets;
- Non-lease components of contracts where applicable;
- Low value assets (determined in line with capitalisation thresholds on Property, Plant and Equipment; and
- Leases with a lease term of 12 months or less.

(o) Adoption of New and Revised Accounting standards

- a) Standards, amendments and interpretations effective in the current year

In the current year, the PIRC has applied a number of amendments to IFRS standards and Interpretations that are effective for an annual period that begins on or after 1 April 2023. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- Amendments to IAS 1 and Practice Statement 2: Disclosure of accounting policies
- Amendments to IAS 8: Definition of accounting estimates.

b) Standards, amendments and interpretations early adopted this year. There are no new standards, amendments or interpretations early adopted this year.

c) Standards, amendments and interpretations issued but not adopted this year. At the date of authorisation of these financial statements, the PIRC has not applied the following new and revised IFRS Standards that have been issued but are not yet effective

- IFRS 17 – Insurance Contracts: IFRS 17 replaces the previous standards on insurance contracts, IFRS 4. Under the IFRS 17 model, insurance contract liabilities will be calculated as the present value of future insurance cash flows with a provision for risk.

The Standard will be adapted and interpreted for the public sector context. One major difference from the private sector is that the implementation of IFRS 17 has been delayed from 1 January 2023 (its effective date in the private sector). The Financial Reporting Advisory Board are considering implementation of the standard in the public sector however the earliest date of mandatory adoption of the Standard, as per the FRAB paper 145 (11) would be from financial year 2024-2025. The impact of IFRS 17 has not yet been determined but this will be assessed when further guidance is forthcoming from HM Treasury.

- Amendments to IAS 7 and IFRS 7: Supplier finance arrangements. Applicable for periods beginning on or after 1 January 2024
- Amendments to IFRS 16: Lease liability in a sale and leaseback. Applicable for periods beginning on or after 1 January 2024
- Amendments to IAS 1: Classification of liabilities

as current or non-current. Applicable for periods beginning on or after 1 January 2024

- Amendments to IAS 1: Non-current liabilities with covenants. Applicable for periods beginning on or after 1 January 2024
- Amendments to IAS 21: Lack of exchangeability. Applicable for periods beginning on or after 1 January 2025.

The PIRC does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods.

(p) Critical Accounting Judgements and Key Sources of Estimation

In the application of the PIRC's accounting policies as described in Note 1, The Accountable Officer is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

Estimates

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The Accountable Officer does not consider there to be any other sources of estimation uncertainty requiring disclosure.

Judgements

There are no critical accounting judgements requiring disclosure beyond application of the policies above. While judgement is exercised in the determination of the level of depreciation and amortisation to recognise on IT equipment and software, the recognition of trade and other receivables, the recognition

of trade and other payables and the recognition of other liabilities, these judgements are in line standard practice and are not considered critical given the immaterial size of the amounts involved. There would be no material impact from the application of alternative judgement in any of these areas.

(a) Salaries

The increase in salary costs is purely related to an increase in headcount, cost of living and incremental rises. Increased headcount was funded by the increase to PIRC's GIA for 2022-2023.

2. Staff costs

An average of 89.4 FTE (85.2 FTE 2022-23) were on PIRC payroll during 2023-2024 at a cost of £5,456k (for full details see Remuneration and Staffing Report).

3. Other Operating Costs

	2023-2024	2022-2023
	£'000	£'000
Accommodation including Rent and Rates	70	162
Maintenance and Cleaning	47	28
Catering	2	2
Office Equipment	36	44
Research and Consultancy	-	14
IT	266	229
Travel and Subsistence	83	96
Legal Fees	289	368
Training and Conference costs	32	30
Telephones	36	17
Electricity	28	13
Printing and Publications	89	89
External audit fee	18	16
Internal audit fee	17	15
Recruitment	19	6
Stationery	4	4
Other Office costs	16	3
Lease Interest	14	(34)
Total other operating costs	1,066	1,102

4. Notional Costs

	2023-2024	2022-2023
	£'000	£'000
Scottish Government Accountancy Fees	3	3
Total	3	3

5. Property, plant and equipment

	Leasehold Improvements	Fixtures Fittings	Plant Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
COST					
At 1 April 2023	545	459	22	191	1,217
Additions	60	-	-	10	70
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
At 31 March 2024	605	459	22	201	1,287
DEPRECIATION					
At 1 April 2023	431	459	22	190	1,102
Charge for year	20	-	-	2	22
Disposals	-	-	-	-	-
At 31 March 2024	451	459	22	192	1,124
NBV at 31 March 2024	154	-	-	9	163
NBV at 31 March 2023	114	-	-	1	115
ANALYSIS OF ASSET FINANCING:					
Owned	154	-	-	9	163
Leased	-	-	-	-	-
NBV at 31 March 2024	154	-	-	9	163

Prior year

	Leasehold Improvements	Fixtures Fittings	Plant Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
At 1 April 2022	481	459	22	191	1,153
Additions	64	-	-	-	64
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
At 31 March 2023	545	459	22	191	1,217
DEPRECIATION					
At 1 April 2022	411	427	22	184	1,044
Charge for year	20	32	-	6	58
Disposals	-	-	-	-	-
At 31 March 2023	431	459	22	190	1,102
NBV at 31 March 2023	114	-	-	1	115
NBV at 31 March 2022	70	32	-	7	109
ANALYSIS OF ASSET FINANCING:					
Owned	114	-	-	1	115
Leased	-	-	-	-	-
NBV at 31 March 2023	114	-	-	1	115

6. Right-of-use assets

	Buildings	Total
	£'000	£'000
COST		
At 1 April 2023	1,586	1,586
Additions	-	-
Disposals	-	-
At 31 March 2024	1,586	1,586
DEPRECIATION		
At 1 April 2023	36	36
Charge for year	159	159
Disposals	-	-
At 31 March 2024	195	195
NBV at 31 March 2024	1,391	1,391
NBV at 31 March 2023	1,550	1,550
ANALYSIS OF ASSET FINANCING:		
Owned	-	-
Leased	1,391	1,391
NBV at 31 March 2023	1,391	1,391

Prior year

	Buildings	Total
	£'000	£'000
COST		
At 1 April 2022	-	-
Additions	1,586	1,586
Disposals	-	-
At 31 March 2023	1,586	1,586
DEPRECIATION		
At 1 April 2022	-	-
Charge for year	36	36
Disposals	-	-
At 31 March 2023	36	36
NBV at 31 March 2023	1,550	1,550
NBV at 31 March 2022	-	-
ANALYSIS OF ASSET FINANCING:		
Owned	-	-
Leased	1,550	1,550
NBV at 31 March 2023	1,550	1,550

7. Intangibles

	Buildings	Total
	£'000	£'000
COST		
At 1 April 2023	38	38
Additions	-	-
Disposals	-	-
At 31 March 2024	38	38
AMORTISATION		
At 1 April 2023	38	38
Charge for year	-	-
Disposals	-	-
At 31 March 2024	38	38
NBV at 31 March 2024	-	-
NBV at 31 March 2023	-	-
ANALYSIS OF ASSET FINANCING:		
Owned	-	-
Leased	-	-
NBV at 31 March 2024	-	-

Prior year

	Buildings	Total
	£'000	£'000
COST		
At 1 April 2022	38	38
Additions	-	-
Disposals	-	-
At 31 March 2023	38	38
AMORTISATION		
At 1 April 2022	38	38
Charge for year	-	-
Disposals	-	-
At 31 March 2023	38	38
NBV at 31 March 2023	0	0
NBV at 31 March 2022	0	0
ANALYSIS OF ASSET FINANCING:		
Owned	-	-
Leased	-	-
NBV at 31 March 2023	-	-

8. Trade receivables and other current assets

	31 March 2024	31 March 2023
	£'000	£'000
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Prepayments and accrued income	163	127
Total receivable within 1 year	163	127

9. Cash and cash equivalents

	31 March 2024	31 March 2023
	£'000	£'000
Balance at 1 April	521	538
Net change in cash and cash equivalent balances	55	(17)
Balance at 31 March	576	521

Cash and cash equivalents represent money with a UK bank held in current accounts to minimise risk.

The following balances at 31 March were held at:

	31 March 2024	31 March 2023
	£'000	£'000
GBS Account (NatWest)	568	519
Local Account (RBS)	8	2
Commercial banks and cash in hand	-	-
Balance at 31 March	576	521

10. Trade payables and other current liabilities

	31 March 2024	31 March 2023
	£'000	£'000
AMOUNTS FALLING DUE WITHIN ONE YEAR:		
Trade payables	17	6
Other payables	520	466
Deferred lease payments	24	28
Total due within one year	561	500

11. Lease liabilities

	31 March 2024	31 March 2023
	£'000	£'000
Buildings:		
Not later than one year	138	137
Later than one year and not later than five years	553	553
Later than five years	522	660
	1,213	1,350
Less unaccrued interest:	(88)	(101)
Balance as at 31 March	1,125	1,249

Amounts recognised in the Statement of Comprehensive Net Expenditure

	31 March 2024	31 March 2023
	£'000	£'000
Depreciation	159	36
Interest	14	(34)
Total lease costs through SoCNE	173	2

Amounts recognised in the Statement of Cash Flows

	31 March 2024	31 March 2023 Restated
	£'000	£'000
Interest	(14)	34
Repayment of principal on leases	(124)	(66)
Movement in lease liabilities	(138)	(32)

12. Provisions

	31 March 2024	31 March 2023
	£'000	£'000
Balance at 1 April	271	-
Provided in year	-	271
Provisions utilised in the year	-	-
Provisions written back	-	-
Balance at 31 March	271	271

PIRC has established a provision of £271,492 in order to meet the contractual costs associated with potential reinstatement, dilapidation or redecoration works required of PIRC as part of either its ongoing lease commitments or if it was to move premises at the end of its lease. The level of provision is based on a best estimate of the present value of expenditure required to settle this obligation and is reviewed at least annually in line with the PIRC's accommodation strategy.

13. Financial Instruments

As the cash requirements of PIRC are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with PIRC's expected purchase and usage requirements, and PIRC is therefore exposed to little credit, liquidity, or market risk.

14. Related Party Transactions

PIRC is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence PIRC. Disclosure of these transactions allows readers to assess the extent to which PIRC might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely.

Scottish Government and its Agencies

During 2023-2024, the Scottish Government provided PIRC with Grant in Aid funding of £6,745,000 (2022-23: £6,106,000).

Senior Member of PIRC staff

Senior members of staff and the transactions between them and PIRC are disclosed within the remuneration report within this document.

15. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

16. Segmental Reporting

PIRC is considered to have just one operating segment and therefore no segmental information is produced

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Accounts Direction



Scottish Government
Riaghaltas na h-Alba
gov.scot

POLICE INVESTIGATIONS AND REVIEW COMMISSIONER

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 10 of Schedule 4 of the Police, Public Order and Criminal Justice (Scotland) Act 2006, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2008, 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.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

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Relevant legislation and regulations

- The Police, Public Order & Criminal Justice (Scotland) Act 2006
- The Police and Fire Reform (Scotland) Act 2012
- The Police Investigations & Review Commissioner (Investigations Procedure, Serious Incidents and Specified Weapons) Regulations 2013
- The Police Service of Scotland (Senior Officers) (Conduct) Regulations 2013

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Policing Bodies Operating in Scotland

- Police Service of Scotland
- The Scottish Police Authority
- British Transport Police
- British Transport Police Authority
- The National Crime Agency
- Civil Nuclear Constabulary
- Civil Nuclear Police Authority
- Ministry of Defence Police
- UK Visas and Immigration
- HM Revenue & Customs

15

Glossary

AAC Audit and Accountability Committee

ACC Assistant Chief Constable

BWV Body Worn Video

CHR Complaint Handling Review

COPFS Crown Office and Procurator Fiscal Service

CPD Continuous Professional Development

CS Incapacitant spray

DPA Data Protection Act 1998

DSI Deputy Senior Investigator

EDI Equality, Diversity, and Inclusion

EHRC Equality and Human Rights Commission Scotland

FOISA Freedom of Information (Scotland) Act 2002

FreM Financial Reporting Manual

GIA Grant in Aid

HoC Heads of Complaints (Individual complaints identified by PIRC)

ICO Information Commissioner's Office

IDP Investigator Development Programme

NDPB Non-Departmental Public Body

OST Operational Safety Training

PAVA Pelargonic Acid Vanillylamide (Incapacitant spray)

PCSPS Principal Civil Service Pension Scheme

PIM Post Incident Management

PIP Post Incident Procedures

PIRC Police Investigations and Review Commissioner

PSD Professional Standards Department, Police Scotland

PSED Public Sector Equality Duty

SCDEA Scottish Crime and Drug Enforcement Agency

Senior Police Officer Police Officer of rank of Assistant Chief Constable and above

SI Senior Investigator

SMT Senior Management Team

SOCNE Statement of comprehensive net expenditure

SOCTE Statement of changes in taxpayers' equity

SOP Standard Operation Procedure

SPOC Single Point of Contact

STO Specially Trained Officers

WEEE Waste Electrical and Electronic Equipment



Police Investigations &
Review Commissioner

The Commissioner's Annual Report presents highlights of PIRC's achievements for the financial year 2023-2024 and details the organisation's performance against its objectives.

Copies can be downloaded from our website: pirc.scot

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