



Police Investigations &
Review Commissioner



Annual Report & Accounts

2024 / 2025



Police Investigations & Review Commissioner

PIRC Annual Report and Accounts for the year ended 31 March 2025

This report highlights PIRC's achievements for the financial year 2024-25 and sets out the organisation's performance against its strategic objectives.

This report SG/2025/312: Police Investigations and Review Commissioner Annual Report & Accounts 2024/2025 was prepared in accordance with and meets obligations under Part one 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.



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Commissioner's Foreword

I am delighted to have taken up my appointment as Scotland's Police Investigations and Review Commissioner on 1 April 2025.

It is my role to provide independent oversight of policing in Scotland, hold policing bodies to account, and support learning and improvement in the service delivered to the public.

I would like to thank my predecessor, Michelle Macleod CBE, for her leadership of PIRC and the valuable contribution she made to policing during her almost six-year tenure. Ms Macleod guided PIRC through both the pandemic and a period in which PIRC's remit was extended and its workload increased. This annual report relates to 2024-25, Ms Macleod's final year in office.

At PIRC, we often cannot speak publicly about the detail of the cases we investigate and the complaints we review.

We are often providing a service to people in the most difficult circumstances, including those who have lost a loved one, have been the victim of a crime or feel they have been failed by the police.

As Commissioner, my focus will be ensuring that we continue to deliver an excellent quality of service to them, while also identifying good practice and highlighting where improvement in policing is needed.

This annual report presents an opportunity for me to not only reflect on all that has been achieved by PIRC over the past year, but also to set out some of the significant challenges ahead and the steps we must take to ensure PIRC meets the needs and expectations of those we serve.

In 2024-25, we not only met but exceeded our strategic objectives. This is despite our workload having increased significantly since PIRC was established in 2013.

In the 12 years between 2013-14 and 2024-25, referrals to our investigations team rose by 263%, while the number of investigations taken forward rose by 375%. Meanwhile, the number of applications for complaint handling reviews (CHRs) fell by 22%, but the number of individual complaint allegations assessed by our reviews team rose by 68%.

Nonetheless, in 2024-25, we have continued to carry out thorough and timely investigations of incidents involving policing bodies. We assessed 92% of referrals within five working days, exceeding our target of 90%. We completed and reported 100% of Category A investigations within 90 working days, and 98% of Category B and C investigations within 120 working days, both exceeding targets of 80%.

We have continued to carry out thorough and timely CHRs. This year, PIRC assessed 99% of CHR applications within five working days, exceeding our target of 90%. We concluded 99% of CHRs within 90 working days. This exceeded our target of 80%. We also audited Police Scotland's complaints handling process, making 10 recommendations for improvement.

We have supported, valued and invested in our staff. Our latest staff survey, carried out in 2024, shows that staff have a clear understanding of PIRC's objectives and feel proud of the work we do.

The survey also highlighted where we can make improvements. We are already seeing good work in areas such as training and more efficient processes being created.

This effort is underpinned by our internal staff groups, which provide an opportunity to shape policy development, internal culture, wellbeing activities and workplace inclusivity.

We launched our Equality Strategy in December 2024 to support our aim of being an organisation where service users, staff and partners feel welcomed, listened to and respected.

In 2024-25, we worked to strengthen independent investigations and oversight of complaints.

Following Lady Angiolini's review of complaints handling, investigations and misconduct issues,¹ we have worked with criminal justice partners to implement those recommendations that did not require legislation.

PIRC also contributed to the Scottish Parliament's consideration of the Police (Ethics, Conduct and Scrutiny) (Scotland) Bill, which took forward those recommendations made by Lady Angiolini requiring legislation.

We have transformed our digital presence to increase transparency, support accessibility and improve engagement. The modernisation of our online CHR process for members of the public has been essential in delivering our desire to be as accessible to the communities of Scotland as we can be.

This level of service to the public and referring agencies has been achieved by our exceptional staff. I would like to take this opportunity to thank them for their efforts and commitment.

Scrutinising policing is essential - not only for their benefit, but for communities across Scotland as well.

But there is no doubt that we are now facing unprecedented challenges.

Between January and March 2025, PIRC experienced a sharp increase of 239% in the number of investigations commenced. This increase in workload has continued into 2025-26. It was prompted by a ruling by the Court of Appeal in late 2024 which clarified the law on corroboration. This has resulted in a significantly higher proportion of cases referred to PIRC now proceeding to investigation.

We are projecting a 250% increase in CHR applications from members of the public. This follows data shared by Police Scotland showing that, as well as over 600 live complaints, it has a backlog of over 1,050 unallocated complaints with another 525 complaints awaiting assessment by National Complaints Assessment and Resolution Unit (NCARU).² It is expected that efforts by Police Scotland to address this backlog, including securing funding to appoint 26 additional complaint handlers, will result in PIRC experiencing an increase in demand for CHRs.

In addition, the Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025 will expand our role and remit even further.

My concern is that this additional pressure on PIRC's finite resources risks compromising the service we provide to the public, referring agencies and stakeholders.

While PIRC's staff are working hard to preserve our quality of service, these increases in workload are simply beyond our current capacity. It is inevitable that performance against our strategic objectives, particularly our ability to deliver investigations and reviews within reasonable timescales, will decline.

¹Independent review of complaints handling, investigations and misconduct issues in relation to policing – Final report (2020).

²As at 1 August 2025, Operation Glade (complaint handling backlog) update to SPA Complaints and Conduct Committee, 4 Sept 2025.

At PIRC, we are exploring how best to address these challenges. We have already taken steps to streamline and modernise processes, and to allocate resource where it is most needed.

In respect of complaints handling, we have invested significant time in preventive strategies including training and supporting police complaint handlers to improve their practice – with a view to reducing future demand for CHR applications.

These steps will help us work more efficiently to manage demand. However, they will not be sufficient on their own.

Without additional resource, it is unlikely that we will continue to deliver the level of service that the public and others expect. We are therefore currently engaged in constructive discussions with the Scottish Government about our resource allocation. We appreciate that this is challenging given the financial pressures in the public sector.

Despite the challenges that lie ahead, I have been encouraged by the efforts of PIRC's staff to continue to deliver their role to a high standard.

To help PIRC meet these challenges, we have embarked on our first ever strategic review. This will help us identify and assess the major changes in our strategic landscape.

As well as our increased demand, the review will consider the impact of developments such as the introduction by Police Scotland of body worn video (BWV) and the emergence of artificial intelligence.

The review's findings will enable us to assess how we can fulfil our statutory duties and provide an effective service to the public and referring agencies, while also safeguarding the wellbeing of our staff.

The review is a significant undertaking, but this investment in developing a long-term, sustainable plan for our future is necessary. It will help set our strategic vision and objectives for the years ahead, so that we continue to provide robust, independent oversight of policing and support improvements in the policing service provided to the public.



Commissioner





What we do

Our purpose is to provide independent oversight of policing bodies in Scotland:

- Investigate incidents involving the policing bodies, and
- Reviewing the way the police bodies handle complaints from the public.

PIRC is funded by the The Scottish Government - the Commissioner is appointed by and accountable to Scottish Ministers and is entirely independent of all policing bodies in Scotland.

The Commissioner can identify learning and recommend improvements to the way the policing bodies 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:

- Police Scotland
- The Scottish Police Authority (SPA)
- British Transport Police (BTP)
- Civil Nuclear Constabulary (CNC)
- National Crime Agency (NCA)
- The Ministry of Defence Police (MDP)
- His Majesty's Revenue & Customs (HMRC)
- UK Border Force
- UK Visas and Immigration and the Independent Commission for Reconciliation and Information Recovery (ICRIR)

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 as a police officer in Scotland while carrying out investigations.

We can investigate:

- ✓ Incidents referred to us by the Crown Office and Procurator Fiscal Service (COPFS) including deaths in custody and allegations of criminality made about those serving with the police.
- ✓ Serious incidents at the request of the Chief Constable or the 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 officers from the rank of Assistant Chief Constable and above, if requested by the SPA.
- ✓ Other matters relating to policing which the Commissioner considers are in the public interest.

We cannot investigate:

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

We will gather all 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 established circumstances. These reports are confidential.

Our Reviews

People who feel let down by the way their complaint was handled by a policing body can ask us to carry out a CHR. 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 police officers and staff about these.

Our review may result in recommending that the policing body:

- ✓ Carries out further investigation and provides an additional response to the complainer.
- ✓ Changes practices and procedures to prevent the problem recurring.
- ✓ Issues an apology.
- ✓ Alternatively, we may conclude that policing bodies are appropriately applying complaint handling guidance and handling complaints to a reasonable standard.
- ✓ We may also highlight examples of good conduct handling practices to provide assurance and raise public confidence.

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.

Snapshot of our year

228
CHR APPLICATIONS
RECEIVED

137 CHR
REPORTS ISSUED

96.1%
STAFF
ATTENDANCE

60%
CHRs
REASONABLY
HANDLED

348

‘ARTICLE 3’
REFERRALS AND
SIX ‘ARTICLE 3 & 5’
REFERRALS

122
CHR
LEARNING POINTS

IDENTIFIED
& ACCEPTED
BY POLICING BODIES

190
INVESTIGATIONS
INITIATED

10

RECOMMENDATIONS
ISSUED WITHIN **SIX**
INVESTIGATION REPORTS

77%
RESPONSE RATE
FOR STAFF SURVEY

182 CHR
RECOMMENDATIONS
ISSUED TO POLICE BODIES

1010 COMPLAINT
ALLEGATIONS
ASSESSED



RAISED £900
FOR RNLI



DONATED 45
REDUNDANT LAPTOPS
TO THE TURING TRUST



DONATED 90
REDUNDANT DESK PHONES
TO SCHOOLS AND NURSERIES



LAUNCHED OUR **FIRST**
WEBSITE ANIMATION
ON THE CHR PROCESS



Managing unexpected demand

PIRC exists because people need somewhere to go when they are dissatisfied or have lost trust or confidence in policing; and because all policing bodies in Scotland should be subject to effective independent oversight and scrutiny.

As the Council of Europe's Commissioner for Human Rights said: "An independent and effective complaints system is essential for securing and maintaining public trust and confidence in the police and will serve as a fundamental protection against ill-treatment and misconduct."

We are now facing extraordinary challenges in upholding that public trust and confidence due to unexpected and sharply increasing workload set against resourcing and public sector financing pressure. This stark reality is borne from our day-to-day business which has realised:

- A 239% increase in our investigations work during quarter four of 2024-25.
- A projected increase of 250% in applications to review police complaint handling.

Over the next year we will be taking active steps to identify and manage the impact of this significant demand on our organisation of fewer than 100 staff – so that we can keep delivering on behalf of the public.

So... why is PIRC's workload increasing and what steps are being taken?

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

Our remit expanded with the creation of Police Scotland and the SPA to ensure their complaints procedures and incidents involving their officers or staff were independently reviewed and investigated.

That remit also expanded to include those other policing bodies operating in Scotland:

- BTP
- CNC
- NCA
- MDP
- HMRC
- UK Border Force
- UK Visas and Immigration
- ICRIIR.

Our caseload significantly increased from October 2021, when we were instructed to investigate all allegations of assault (Article 3) and unlawful detention (Article 5) made against police officers or staff that allege a breach of Articles 3 or 5 of the European Convention on Human Rights.

This instruction came from COPFS following a recommendation made by Lady Elish Angiolini's review of police complaints handling, investigations and misconduct issues in Scotland, which was published in November 2020.

The Scottish Government then introduced the draft Police (Ethics, Conduct and Scrutiny) (Scotland) Bill on 6 June 2023 to deliver the recommendations from the review which required legislation.

The Bill was passed by the Scottish Parliament in early 2025 and further expands the role of PIRC. We are currently considering the practical aspects of implementing the Act.

Investigations

On 30 October 2024, a landmark ruling by the Court of Appeal clarified the law of corroboration in two cases referred to it by the Lord Advocate.³ As a result, PIRC's operating model has changed. This has led to a sharp increase in the number of investigations being undertaken.

From 1 January to 31 March 2025, we commenced 78 assault (Article 3) investigations – a 239% increase compared to the same period the previous year.

Carrying out this number of investigations in a timely manner is beyond our current allocated resources. The number is expected to rise further. The risks we have identified are:

- **Response:** Investigations would take longer, compromising the quality of service we deliver. In the event of a Category A+ major investigation, the need for a large proportion of our investigators to progress such an enquiry would have a significant impact on our ability to progress all our casework. The consequence would be that all other cases, notably including death investigations, would fail to be concluded within satisfactory timescales.
- **Complaints:** Insufficient staff to deal with increasing demand could risk a rise in complaints about PIRC and reduce public confidence in our work.

- **Staff wellbeing:** the rising workload may negatively affect our staff and impact our operational resilience and effectiveness.

We have taken steps to manage this demand:

- Embedded efficiencies such as streamlining reports templates and taking statements remotely.
- Directed resources to greatest need rather than automatically filling vacancies.

We have also looked at wider opportunities to manage this demand:

- **Discretion:** PIRC has a statutory obligation to consider and, if appropriate, investigate and report on serious incidents involving the police. However, we can exercise discretion not to investigate.
- **Scoped potential to stop investigating referrals from policing bodies** (total 535 in 2024-25) such as use of taser to ensure we can pursue all COPFS referrals as required (total 377).
- **Revised practices to harvest opportunities to work smarter** by placing greater reliance upon BWV as a tool to provide indisputable evidence of police actions in the full range of incidents we investigate.



Administration

Our small administrative team supports us to prepare investigations correspondence and assess new CHR applications, while processing police complaint files and handling enquiries from the public. We are now seeing an increase in calls from members of the public regarding their outstanding complaints to Police Scotland due to the backlog. By the end of February 2025, we recorded 1,074 new public enquiries, compared to 700 at the same point the previous year – a more than 50% increase.

³HMA v PG and JM [2024] HCJAC 43.

Reviews

A Police Scotland backlog of outstanding complaints has arisen, totalling 1,340 as of 14 February 2025.

At the same time, the number of ongoing or live police complaints was 1,810.

Additional funding has allowed Police Scotland to recruit 26 new complaint handlers. It is anticipated that this uplift in resources will assist Police Scotland to remove the current backlog by concluding a much higher number of complaints over the next two years.

As Police Scotland addresses its backlog, PIRC may, over a short a period of time, receive a marked increase in applications from members of the public who are dissatisfied with the responses they receive from Police Scotland.

In 2024-25, almost 36% of eligible complainers sought an independent CHR from PIRC, after receiving their complaint response from the police.

We anticipate that the demand for independent CHRs will significantly outweigh our ability to deliver reviews within reasonable timescales given the current capacity of our Reviews team.

We project an increase of 250% to our annual number of CHR requests.

We have already taken steps to manage demand and support clarity and accountability:

- **Digital file transfer:** our system transfers electronic complaint files securely and quickly, including large files which was previously not possible. This means we can conclude more CHR cases each year.
- **Structure:** PIRC has agreed with Police Scotland on structures and naming conventions for files to access relevant information more quickly, especially for complex and serious cases.
- **Training:** Our Reviews team invests significant time in training and supporting Police Scotland complaint handlers to improve their practice. This should improve the service provided to the public, reduce the number of CHR applications to PIRC and build public confidence in policing.

- **Business counting rules:** introduced after a review of performance, counting arrangements, demand and processes. Our investigations and reviews are now consistently categorising casework as A+, A, B and C.

The Police, Public Order and Criminal Justice (Scotland) Act 2006 places a duty on the Commissioner to ensure that policing bodies have efficient and efficient complaint handling arrangements.

We are assessing how we can consistently fulfil this statutory duty to assess complaint handling arrangements, including those operated by Police Scotland, the SPA and by PIRC itself.

The Commissioner must keep under review the complaint handling arrangements of the Chief Constable and the SPA. The Commissioner must ensure they are efficient and effective, suitably independent, and are followed. PIRC has carried out audits of Police Scotland's complaint handling arrangements and made recommendations to improve and strengthen the current processes and procedures. The audit function is vital under section 40A, as highlighted by Lady Angiolini (recommendations 7 and 42).

The future risks we have identified, associated to the Police Scotland complaints backlog are:

- **KPIs:** CHRs not being concluded within our target timescales.
- **Discretion:** an increase in CHRs will require the Commissioner to exercise discretion. This will mean fewer members of the public will have their applications accepted for review.
- **Public trust and confidence:** an increase in CHR applications will impact our service delivery and break down public confidence in PIRC as an effective independent oversight body.
- **Staff wellbeing:** adding additional pressure and workload on an already small team.
- **Capability:** it will minimise our ability to handle significant or critical incidents/cases effectively and reduce our ability to undertake wider policy activities.
- **Engagement:** proactive work to support police complaint handlers to improve may require to be paused or discontinued.



Our Strategic Review

Due to the unprecedented demands upon PIRC, we are reviewing our business model to identify and mitigate risks and challenges on the operational landscape.

This review will identify new opportunities, set out our future direction and form the basis for new strategic objectives. Until this is concluded, our current strategic objectives will remain in place.

Initiating this review reflects ambition, despite the increased demand on our present capacity. It is critical and in line with Audit Scotland guidance that public bodies produce robust data on costs, savings and progress on public sector reform to ensure services meet demand and remain affordable beyond the short-term.

PIRC is committed to that process.

Strategic objectives

Our strategic objectives underpin PIRC's performance management framework.

Performance against these strategic objectives is reviewed monthly by the Senior Leadership Team (SLT) and quarterly by the Audit and Accountability Committee (AAC) and the Scottish Government Sponsor Team.

The strategic objectives for 2024-25 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 contribute to the Scottish Government's national outcomes, primarily the commitment to working towards communities that are:

Inclusive

Empowered

Resilient

Safe

The work of PIRC directly contributes 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.

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, and the range of complexities involved, 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 a priority, and have

a timescale of 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.	92%	90%
Category A investigation reports (minus major cases) to be completed and submitted within 90 days following receipt of case papers.	100%	80%
Category B and C investigation reports to be completed and submitted within 120 days following receipt of case papers.	98%	80%

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 decisions) align with the timescales for the completion of Category A investigations at 90 working days for all categories of reviews casework.

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.

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

Discretionary 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.

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.	99%	80%

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

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 staff.
- ✓ Nurtured and embedded an inclusive environment throughout the organisation.

PIRC – Strategic objective four

Objective: To strengthen independent investigation and oversight of complaints.

Summary: The Lady Elish Angiolini review 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) Act 2025 introduces legislative provisions recommended in the Angiolini Report which 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 the Scottish Parliament during its consideration of the Police (Ethics, Conduct and Scrutiny) (Scotland) Bill.
- ✓ Completed further audit work in respect of Police Scotland's six-stage complaint handling process.
- ✓ Contributed to the development of Police Scotland's BWV procedures and guidance.
- ✓ Provided comprehensive performance reporting and representation to the SPA Complaints and Conduct Committee.



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 2024-25, PIRC was allocated a £7,116,000 resource budget – an increase of £800,000 from 2023-24. This uplift was the result of a business case submitted in 2023-24 and provided the funding required for staff costs and the cost-of-living increases.

Included within the budget allocation and monitoring letter from the Scottish Government for 2024-25 was the sum of £147,000. This amount was provided for non-cash costs in relation to International Financial Reporting Standards (IFRS16) and should not have formed part of the allocation. It was however, added to our resource budget, taking our total resource budget as per the budget allocation and monitoring (BAM) letter to £7,263,000. PIRC continued to work with a cash budget of £7,116,000 however, due largely to vacancies throughout the year, our total expenditure, excluding depreciation, was £6,845,000.

This small underspend was highlighted via monthly forecasts submitted to our sponsor team. It should be noted however, that much of this underspend had been set aside to pay legal fees linked to the Sheku Bayoh Public Inquiry.

However, due to timescales changing, this spend will now take place in 2025-26.

Staff costs remain our largest expenditure at 82% of our total spend, excluding depreciation.

In 2024-25 our GIA of £6,949,000 represented the amount drawn down from the Scottish Government to cover the cash needs of PIRC. Final budgeted GIA was £7,263,000 resulting in cash drawn down being £314,000 less because of cash being received directly to the PIRC bank account in relation to reimbursement of legal fees, £147,000 allocated as resource budget as opposed to non-cash, and an underspend of £80,000 associated with staff vacancies.

This was spent as follows:

Measure	2024-2025	2023-2024
Staffing costs	5,723,000	5,456,000
Other operating costs	1,119,000	1,069,000
Capital	3,000	70,000
Depreciation	182,000	181,000
Total	7,027,000	6,776,000

*includes year-end adjustments such as non-cash accruals and pre-payments.

In line with the Scottish Government and other Non-Departmental Public Bodies, PIRC has implemented full reporting of the Annual Accounts under IFRS16.

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 to manage risk to help ensure we deliver a quality service 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.
- Building and maintaining stakeholder confidence and trust.
- Effective and efficient financial management.
- Recruitment and retention of skilled professionals.
- Efficient and effective service delivery.
- Accountable, appropriate, and effective governance.
- Identifying opportunities to manage stakeholder relations.

The steps we are taking to manage these 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 (HoCS)
- ✓ Monthly scrutiny of the risk register by SLT and quarterly by our AAC and Scottish Government.
- ✓ AAC annual review of risks 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 2024-25, our performance against this target was 98.1%.

Legal support

Our in-house legal team consists of our Head of Legal Services (HoLS) and Principal Solicitor. Together they provide legal support to PIRC. This is supplemented, where required, through the engagement of external solicitors, currently Anderson Strathern Solicitors.

... and we continue to invest in our staff development

As outlined in our objectives, we are committed to building a skilled workforce.

This is why PIRC has a dedicated training strategy that is managed and delivered by our Training Co-ordinator, and supported by training leads in each business area.

Our strategy:

- Details our process for identifying and offering training opportunities.
- Forges stronger links between sharing development needs and opportunities.
- Enhances the role of our training representatives in each business area.

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

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

Staff have attended several corporate and role specific training sessions this year, including cyber security and on the Criminal Justice (Scotland) Act 2016. All staff attended mandatory training on diversity, equality and inclusion (DEI) and cyber awareness/data protection.

Some further highlights:

- ✓ Targeted meetings with staff representatives to discuss all training aspects.
- ✓ Development of a 2024-25 training plan including mandatory training delivered on the job, face to face, online, instructor-led or self-paced online.
- ✓ Creation of a training skills matrix to ensure trained staff are supported to step in when colleagues leave or retire from our organisation.
- ✓ Bespoke training record launched for all staff to track both required and developmental learning throughout the year.
- ✓ Relationships formed with partners such as St Andrew's First Aid to equip our staff to respond to an emergency if needed, and the Samaritans so they can give appropriate guidance to members of the public showing signs of distress.
- ✓ Other training providers include the Advisory, Conciliation and Arbitration Service to discuss workplace relationships.
- ✓ Onboarding package for new PIRC staff to welcome them to our organisation.
- ✓ Monthly training report submitted to the SLT outlining targets, budget and our success stories.



PIRC Investigations

Our investigations team manages a large volume of investigations. These can involve some of the most serious and complex cases ongoing in Scotland.

The team is committed to our strategic objective of delivering timely and high-quality investigations.

Referrals and Investigations

We received 912 referrals over the course of 2024-25 from COPFS, Police Scotland and other policing bodies operating in Scotland, including MDP and BTP. This remains a significant demand on our resources, with every referral being assessed for investigation.

This year, we experienced an overall increase of 9% in the number of referrals received in comparison to the 834 received the previous year (2023-24).

All referrals where PIRC may exercise discretion (limited to those made directly by policing bodies) including the presentation of police firearms, incidence of death and serious injuries following police contact and taser discharges, continue to be rigorously assessed to determine whether a full investigation is proportionate and necessary.

Notable increases were experienced in relation to referrals in the following areas:

- ☑ Use of incapacitant spray i.e. Pelargonic Acid Vanillylamide (PAVA) – 26% increase with 175 referrals.
- ☑ Discharge of taser – a 16% increase with 111 referrals.
- ☑ Presentation of police firearms – a 24% increase with 108 referrals.
- ☑ Discharge of police firearms – 233% (7) increase in referrals from 7-10.
- ☑ Serious injury following police contact – 80% increase with 54 referrals.

The number of investigations, including COPFS directed matters, increased from 151 in 2023-24 to 190 in 2024-25. This represents an annual increase of 26%.

A significant contributory factor in this growth was a 73% increase in investigations over the course of the year into alleged criminality by on duty police officers, from assault and unlawful detention investigations arising from Article 3 and 5 referrals.

This significant increase occurred following a change to our operating model on 1 January 2025, as a result of a landmark legal judgment. The Lord Advocate's References number. 2 and number. 3 of 2023 relates to a judgment of the Court in respect of the law of corroboration in Scotland.

The reality is that more cases are proceeding to full investigation. Despite this increase in the number of investigations, there has been an overall decrease in the annual number in this category of referral, with 354 being received by PIRC in 2024-25.

Despite the increase in assault and unlawful detention casework, investigations into the discharge of tasers saw an increase of three to six in 2024-25. All other investigation types decreased, with the largest decrease being seven fewer investigations into deaths following police contact with 17 being investigated.

As stated in our strategic objective one, 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.

Investigations and recommendations

The investigations team has continued to support COPFS in preparation for a Fatal Accident Inquiry regarding the fatal police shooting of Badreddin Abdalla Adam Bosh at Park Inn Hotel, West George Street, Glasgow in June 2020. The initial report of our investigations was submitted to COPFS on 9 October 2020. This supporting work has included the submission of supplementary information, preparation of evidential material, liaison with relevant agencies to obtain witness statements, and compilation of multimedia products. The PIRC investigation gathered over 750 statements and 380 pieces of evidential material and documents. This work will continue to be a priority for PIRC.

We investigated a case of serious injury following police contact. A woman had suffered injuries due to a domestic assault. We recommended that Police Scotland consider supervisory oversight via the area control room and response structures for domestic calls, where individuals concerned are identified as having been involved in previous such incidents. Furthermore, we recommended that calls involving reported violence in domestic settings or private premises, there is a requirement for officers to personally engage with all present to ensure their wellbeing and safety, in order to understand and mitigate any ongoing risk.

Our investigators also looked at a case regarding the presentation of firearms during the arrest of a suspect. We recommended that Police Scotland should draft specific guidance for plain clothes officers being deployed during armed operations; a dynamic risk assessment should also be carried out. This mirrors guidelines set out by the Armed Policing Operations Standard Operating Procedures and the National Police Firearms Training Curriculum. Any decision to deviate from this should be recorded and a reason provided.

Case study

Recommendations to Police Scotland after firearms used to dispatch extra large (XL) Bully dogs to protect officers and members of the public.

We found grounds for improvement after investigating police use of firearms to dispatch two XL Bully dogs. PIRC accepted that Police Scotland followed strict guidelines and took action on two separate occasions to prevent serious injury to members of the public and police officers in attendance. However, we recommended that police dog handlers should carry specialist equipment within their vehicles to avoid delays and that Police Scotland should have procedures for contacting a vet or other appropriate agency for the safer management of dangerous animals.

Our recommendations were made following two investigations:

- Operation Midtown investigated the humane destruction of the first XL Bully dog on 23 January 2024 by Authorised Firearms Officers (AFOs) of Police Scotland using police issue firearms after it had bitten a member of the public and attacked a second person.
- Operation Tarcastle investigated the humane destruction of a second XL Bully dog by AFOs on 18 February 2024 after it had bitten members of the public and was considered dangerous.

PIRC's Director of Operations, Phil Chapman said:

“ Our core role is to uphold public confidence in policing in Scotland. Both incidents occurred at a time of heightened public interest and as new legislation was introduced here in Scotland and across the UK regarding XL Bully dogs. We carried out thorough and impartial investigations into both incidents and ultimately found that the police use of firearms was lawful, proportionate and necessary to ensure the safety of the public and the officers who were in attendance.

I am pleased to note that Police Scotland has taken decisive action on both of our recommendations to make improvements for responding to such high-risk incidents in future. ”

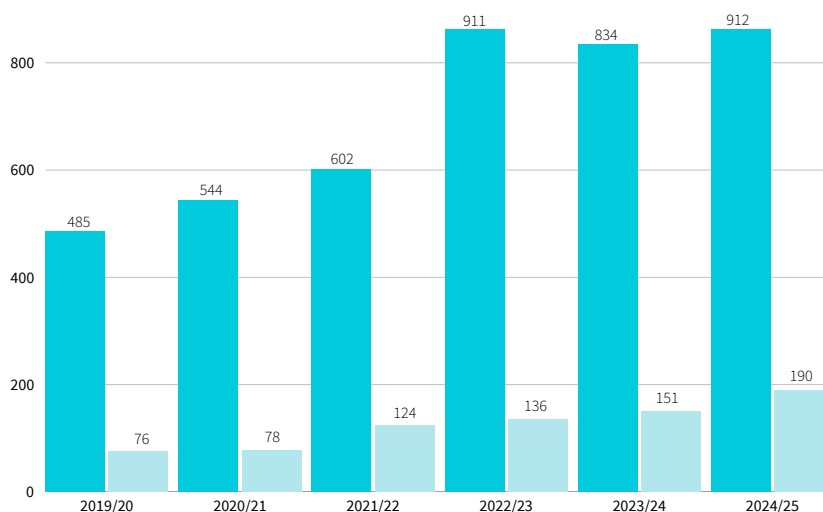
Referrals and Investigations

(2019/20 to 2024/25)

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

■ Referrals Received
■ Investigations Undertaken

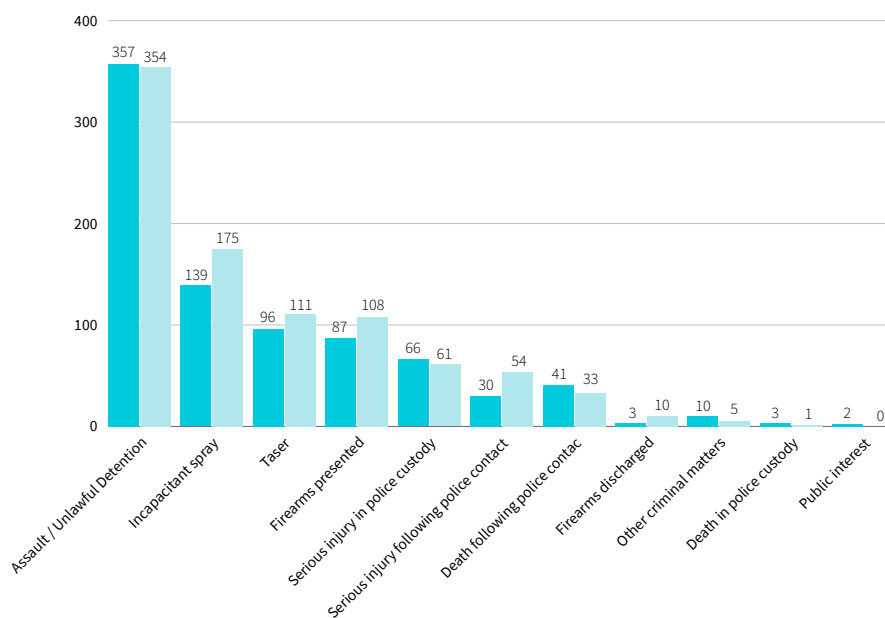
1. Source: PIRC Referral logs and Clue system



Referrals by enquiry type

(2023/24 v 2024/25)

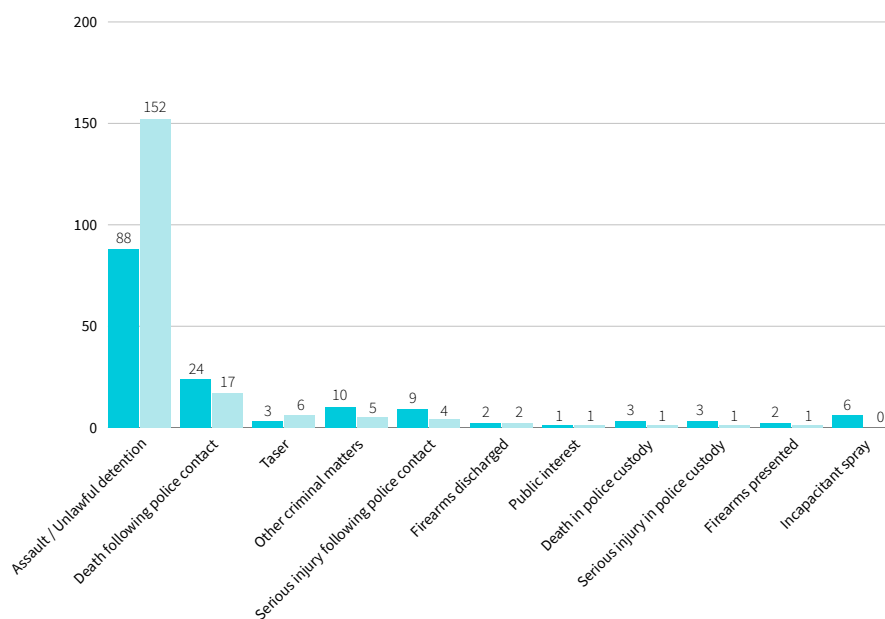
■ 2023/24
■ 2024/25



Investigations by enquiry type

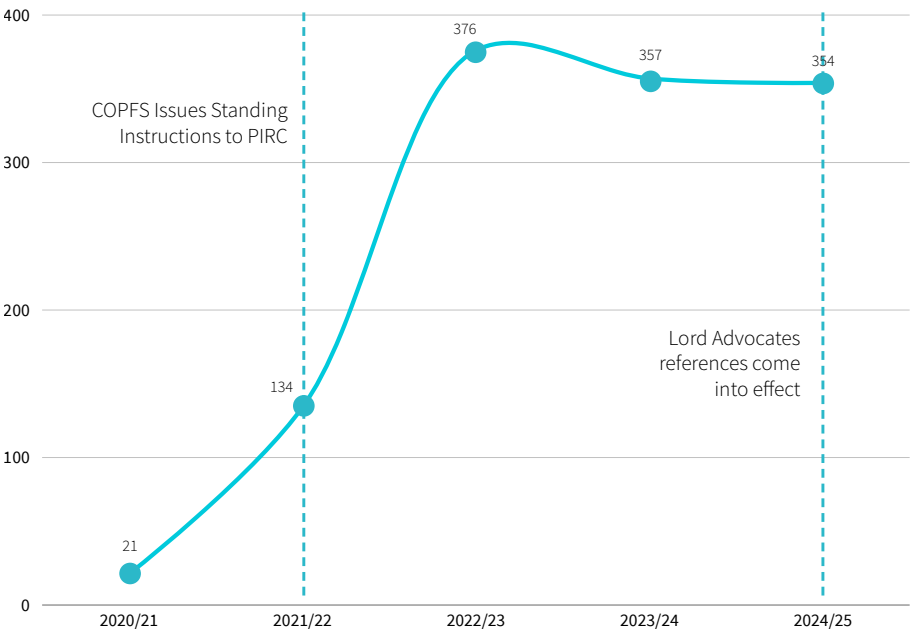
(2023/24 v 2024/25)

■ 2023/24
■ 2024/25



PIRC Investigations

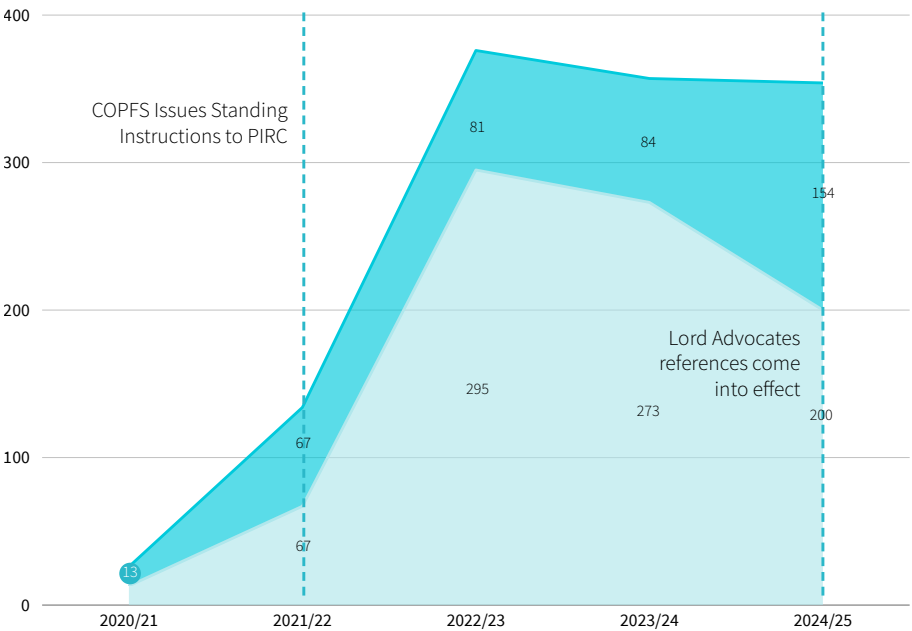
Standing instruction
(assault / unlawful
detention) referrals
(2020/21 to 2024/25)



PIRC Investigations

Standing instruction
(assault / unlawful
detention) referrals
Progressing to
investigation
(2020/21 to 2024/25)

Note: Dark turquoise identifies referrals promoted to investigation in the above table and light turquoise identifies where no investigation has been pursued following assessment.



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:

- Engagement throughout the year with all Professional Standards Departments (PSD) across all policing bodies continues to enhance our professional working relationship, through information sharing sessions and staff induction processes.
- Multi-agency table-top exercise, testing how we would respond to deaths in police custody.
- Post Incident Managers (PIM) seminar on Post Incident Procedures (PIP), which are instigated when a death or serious injury occurs or in the event of a discharge of police firearms. This Police Scotland instigated process provides a balance between the early capture of critical evidence, whilst also supporting officer and staff welfare. We continue to deliver training inputs to PIM's on PIP and specifically in relation to the role and requirements of PIRC as the independent investigating authority.

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 continuous professional development (CPD).

Over the course of 2024-25 and looking ahead, the key achievements are:

- ☑ Five Investigators passed the National Investigator exam.
- ☑ One Investigator trained as a Family Liaison officer (FLO).
- ☑ One Investigator trained as a Sexual Offences Liaison Officer.
- ☑ One Deputy Senior Investigator (DSI) completed the Advanced Investigator Programme.
- ☑ One DSI completed the Senior Investigating Officer Programme.
- ☑ All investigations staff have received training on the Criminal Justice (Scotland) Act 2016.
- ☑ One Technical Investigator trained in level one closed circuit television (CCTV) retrieval.
- ☑ Nine Investigators passed the Initial Investigative Interview Skills Course.
- ☑ 13 Investigations staff including all DSIs/SIs passed the ROSPA risk assessors course.
- ☑ 44 Investigations staff attended disclosure training which outlined the obligations PIRC has under the Criminal Justice and Licensing (Scotland) Act 2010 to reveal all material to COPFS gathered during the course of a criminal investigation.
- ☑ 53 Investigations staff attended awareness raising sessions on the Lord Advocate's References and the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024.

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 Deputy Senior Investigators (DSIs) Senior Investigator Officer (SIO) Programme for Deputy Senior Investigators and Senior Investigators (SIs).



PIRC Reviews

This year the Reviews team provided an effective and timely service to members of the public. Our CHRs examine the way policing bodies handle their complaints. We ensure our Statutory Guidance is followed – as this sets standards for police complaints handling in Scotland.

During the year, we improved the overall timescales for CHRs. Our strategic objective is to conclude 80% within 90 working days. We achieved this target in 99% of all concluded CHR applications received. The average time to conclude a CHR case is 29 working days from receipt of the application. In 2024-25, we:

- Received 228 new CHR applications from the public, a 12% decrease from the last financial year.
- Assessed 1,010 individual complaint allegations.
- Reviewed 554 individual complaint allegations.
- Dealt with a further 421 allegations by issuing a Discretionary decision letter.

- Referred 35 complaint allegations to policing bodies as missed complaints.
- Issued 137 CHR reports and 93 Discretionary decision letters.
- Made 182 recommendations in relation to shortcomings we identified.
- Issued three Reconsideration directions from one CHR report.

Delivering on behalf of the public

Overall, 60% of the complaints we reviewed were handled to a reasonable standard. This was a modest improvement (3%) on the previous year.

We continue to promote a culture of learning and improvement as the main focus to police complaint handling arrangements. Over the past year, we identified 122 Learning Points for policing bodies. We highlighted several examples of good complaint handling practice and provided advice and guidance to police complaint handlers to help raise standards and improve service delivery.

Key themes from our learning points were:

- ☑ inappropriate use of frontline resolution in cases where complaints arose from serious incidents or where complaints were complex in nature.
- ☑ significant lack of engagement with the complainers, including failure to obtain a statement of complaint or agree the heads of complaint (HoC) at the start of the complaint enquiry.

Engagement

We remain committed to building 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 Police Scotland's PSD in relation to CHR cases, outstanding recommendations and general complaint handling.
- ☑ The re-established National Complaint Handling Development group also continued to meet quarterly. This collaborative group of key stakeholders, including PIRC, Police Scotland and the SPA, looks at matters of policy as well as themes and emerging trends.

- ✓ Our reviews and investigations teams supported new PSD staff during their induction.
- ✓ We also designed and delivered further training inputs and presentations to support the new Police Scotland intake of civilian complaint investigators in February 2025.
- ✓ Our team organised and delivered a series of Practitioners' forums. This is a platform for PSD complaint handlers to raise practical issues and dilemmas directly with our subject matter experts.

Audit

Auditing complaints handling arrangements helps us understand how those arrangements operate in practice, assess compliance with our Statutory Guidance and identify areas for improvement.

In April 2023, we published an NCARU Audit report on the initial triage of complaints made by members of the public to Police Scotland.

NCARU is the central point within Police Scotland's PSD for receiving, recording and assessing those complaints.

- ✓ This was a joint audit, between PIRC and the SPA in response to a recommendation from the Lady Elish Angiolini report.
- ✓ The aim of the audit was to provide assurance of an effective initial triage of relevant complaints by looking at how they were assessed, recorded and categorised, which influences how complaints are thereafter progressed, investigated and responded to.
- ✓ The report made eight recommendations to Police Scotland such as introducing a more user-friendly complaint handling form and providing clear information about abandoned complaints to members of the public.
- ✓ We oversaw the successful implementation of all recommendations.

In July 2024, we published a report of our audit of Police Scotland's six-stage complaint handling process.

The aim of the audit was to provide general assurance about existing procedures, highlight good practice and identify areas for improvement.

Our report identified several areas of good complaint handling practice and a high level of compliance with our Statutory guidance. Examples include:

- ✓ The correct use of the appropriate test in determining complaint outcomes and the communication of decisions.
- ✓ Police taking appropriate steps to ensure that the complaint process is accessible to complainers, representatives and third-party complainers.
- ✓ 88% of complainers received a formal response letter free of legal jargon that clearly explained the enquiries undertaken and how the police had reached a decision on whether to uphold the complaint.
- ✓ 96% of complaint files correctly identified a 'relevant complaint' about the police.
- ✓ 75% of complaints were correctly categorised.
- ✓ All complaints that contained criminal allegations were correctly referred to the Criminal Allegations Against Police Division at COPFS or PIRC.

The audit report also highlighted weaknesses in the existing procedures, which undermined the overall efficiency of the police complaints process:

- ✓ Increasing delays in the time taken by Police Scotland to respond to complaints – with the average being 222 days.
- ✓ 65% of complainers were not asked to agree the HoC for enquiry.
- ✓ 56% were not asked to provide a statement or account of their concerns.
- ✓ Significant inconsistencies in quality assurance procedures and how learning identified through the complaint enquiry was captured, recorded and shared.

Ten recommendations were made within the report to improve the service to the public and streamline processes so that complaints are dealt with quicker by Police Scotland.

This includes undertaking a performance data review which explores demand, existing resource, complaint handling targets, and improving communication with the complainers around the complaint process and estimated timescales.

We will continue to liaise with Police Scotland to ensure successful implementation of all audit recommendations.

Examples of recommendations and actions implemented by policing bodies

Background: The applicant reported to the police allegations of historic abuse. They also made a claim for compensation to the Criminal Injuries Compensation Authority (CICA); however, their claim was unsuccessful. CICA advised that they had been informed by Police Scotland that the applicant failed to engage and assist with the investigation. The applicant disputed this and complained to Police Scotland.

PIRC said: We concluded that the applicant did engage and provided a video recorded statement, which contained sufficient details to initiate a police investigation. We recommended that Police Scotland provide CICA with a revised submission with further details of the applicant's engagement. We also recommended that CICA's SOP makes clear that information provided to them must be factually accurate.

Response: Police Scotland reassessed the applicant's complaint and provided CICA with further information. The applicant's complaint was upheld, and the CICA SOP was amended.

Background: The applicant complained about the police investigation into the murder of the applicant's partner. Police Scotland upheld two complaints about its failure to refer the applicant to Victim Support Scotland (VSS) or to allocate a FLO.

PIRC said: Police Scotland should consider updating its guidance on the investigation of deaths to ensure it makes clear who is responsible for referring people to VSS. This will ensure that all those affected by crime and traumatic incidents in Scotland have access to support and assistance.

Response: Police Scotland's Policing Together Victims and Witnesses team rebranded its Victim Care Card and updated its Victim and Witness Guidance. VSS is also now delivering probationer training to highlight that a referral to VSS should be offered to victims and witnesses.

Background: The complaints in this case related to the quality of the police investigation into allegations of large-scale property fraud. Police Scotland did not uphold the complaints.

PIRC said: Police Scotland should carry out further enquiries, then reconsider its view that all proportionate lines of enquiry were carried out prior to the closure of the fraud investigation.

Response: Police Scotland agreed that all proportionate lines of enquiry had not been carried out. It shared our findings with the Serious and Organised Crime Financial Investigations Department (SOCFID) with a request to review the investigation. Following this review, Police Scotland confirmed to the applicant that SOCFID had reopened the case and identified actions to progress the investigation.



PIRC Corporate Services

The Corporate Services team's focus over the past year has been on supporting, valuing and investing in our staff – so that they can continue to uphold public confidence in policing in Scotland.

We are also committed to supporting the public through the provision of information.



Our staff must be equipped with the knowledge and skills required to develop in their roles and encouraged to have a healthy work-life balance. All staff work a 35-hour work week and are encouraged to disconnect from work in line with our Hybrid Working policy. PIRC has a number of internal staff groups, where staff can influence policy development, PIRC internal culture initiatives and wellbeing activities, while working together to build an inclusive place of work.

Here are some of our key performance measurements:

	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20
FOISA Requests*	70	42	85	97	74	57
DPA Requests**	82	61	76	92	92	39
Complaints about the PIRC	14	12	13	27	12	21
Staff Attendance	96.1%	97.4%	96.4%	96.3%	98.1%	98.2%
Staff Turnover	9.1%	5%	11.34%	13.53%	8.90%	9.0%
Posts Advertised	7	18	10	29	7	3
Interviews held	31	59	67	67	28	13
No. Staff Started	8	12	10	22	5	9
% Payments to Suppliers within 10 days	98.1%	98.6%	100%	100%	100%	99.2%

Supporting, valuing and investing in our people

PIRC has a Service Level Agreement with the Scottish Government for the provision of IT support, security and access to systems such as Outlook.

In October 2024, the Scottish Government launched Oracle Cloud as one of their largest transformation projects to bring HR, finance and procurement data into one integrated solution - with the aim of delivering a single data source and improved processes and controls as well as greater transparency of data.

Although PIRC provides its own services in these areas, the Scottish Government's systems are used and this transition to Oracle impacted staff both at user level and as business managers, directly affecting leave management, onboarding of staff and payments being made.

To allow for data migration, between August and October, PIRC had to move to manual systems for human resources (HR) and managing staff leave. This involved detailed handovers between PIRC and the Scottish Government to ensure staff would be paid correctly during this 'lockout' period, as no staff changes could be made.

Corporate Services ensured that staff and managers were fully aware of what was required of them to allow for an effective transition to take place.

They also worked closely with the Scottish Government to highlight concerns, look for resolutions and to learn how to use the system to the best of its capabilities. This work is ongoing and will continue until all known issues have been addressed and PIRC has full confidence in Oracle Cloud for all HR and finance matters.

We also launched our staff survey in June 2024. We achieved a response rate of 77%, a rise from 71% the previous year.

Some of the key highlights were that most staff:

- Understand how their work contributes to PIRC objectives (99%).
- Feel their manager encourages a balance between work and home (92%).
- Are proud of the work undertaken by PIRC (82%).

We were grateful to staff for sharing views on where more work needs to be done. Each head of department worked with their team to create an action plan targeted to their area of business. These departmental plans ran alongside an organisation-wide action plan, managed by the SLT. These action plans have now been embedded and are regularly reviewed.

Several actions have been delivered including:

- Staff engagement sessions with the Commissioner, DoO and Accountable Officer on our strategic direction.
- A full review of the quality assurance process for investigative reports
- Additional channels created for staff to help shape decision-making.
- Enhanced focus on inclusion and diversity within PIRC.
- Clarity around hybrid working and expectations.
- Individual training plans launched.

Our staff survey will be carried out every two years which will allow time for actions to be completed and embedded ahead of the next survey which is planned for 2026.

Turning to recruitment and retention, our staff turnover remained low this year at 9.1%.

There was a delay in onboarding some staff between August and November 2024 due to the switch to Oracle Cloud and the 'lockout' period.

However, we were still able to work efficiently by using reserve lists, whereby candidates who performed well at interview could be offered future vacancies. This meant we were able to conduct 28 fewer interviews over the year. Also, those candidates completed our vetting process while they are held in the 'pool' so that they can move quickly and 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.



Accredited Living Wage Employer

PIRC is an accredited living wage employer. 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. All employees, regardless of whether they are direct employees or third-party contracted staff, receive a minimum hourly wage of £12.60 which is significantly higher than the statutory minimum for over 22's of £11.44 per hour.

Risks and uncertainties

The principal risks and uncertainties to PIRC achieving our strategic priorities are often out with our direct control. The nature of our work means that it is not possible to predict how our workload will be affected daily. We categorise our cases and CHRs 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 the Scottish Government. The increased costs and uncertainty around public sector pay, the increased National Insurance costs, with only £61,000 being funded by the government (60% of total costs), and the Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025 being passed with no additional funding for 2025-26 being provided poses a risk that we will not be able to maintain our current staffing levels. This may impact our ability to deliver our statutory functions. We keep Scottish Government apprised of any financial pressures. All risks and uncertainties are discussed at the monthly SLT meetings and at our quarterly Sponsorship and AAC meetings.

Working together to build an inclusive environment

We are committed to working with staff to build a diverse workforce and were pleased to launch our Equality Strategy in December 2024. This aims to enhance the service we provide to the public and partners by building a diverse workforce drawn from different cultures and experiences.

The strategy was developed by our Diversity, Equality and Inclusion (DEI) Group and is regularly reviewed by them. It outlines our ambitions and the steps we will take to achieve success.

Here are some of the steps we have already taken:

- ☒ Accessible website
- ☒ Compliance with Public Sector Equality Duty
- ☒ Data monitoring
- ☒ Staff training
- ☒ Health and wellbeing strategy
- ☒ Equality Act guidance and information
- ☒ Equality Impact assessments

Our Equalities strategy also identified an opportunity to maximise insights through our membership of the Employers Network for Equality and Inclusion (enei).

DEI group members and our SLT have completed a Talent Inclusion and Diversity Evaluation (TIDE) self-assessment. This comprehensive evaluation and measurement tool was developed by enei. It will measure how well we are cultivating a positive and inclusive culture and will be concluded in May 2025.

Our DEI group meets regularly and reports all actions and outputs to SLT. The group has grown in membership, resulting in a wider representation of staff from each of our business areas. Last year, we launched informal drop-in sessions on DEI topics for PIRC staff to share their own experiences and celebrate our inclusive culture.

A key focus for this group is also to increase awareness and understanding of DEI in our interactions with stakeholders.

Some additional work that the group has undertaken includes working with other DEI networks such as the the Scottish Government Equalities outcomes group to share best practice, improving our DEI monitoring form to improve response rates and attending online awareness sessions.

Supporting safer and empowered communities

We are committed to making a real difference to our communities. That is why we are now working towards linking our charity work directly to the Social Impact Pledge.

This initiative was launched by the Scottish Government to tackle inequalities and ensure that empowerment sits at the heart of public sector. The Pledge aligns to the Community Empowerment (Scotland) Act 2015.

We will therefore look over the course of 2025-26 to identify charities within our community whose work supports that ethos and will benefit from our regular fundraising efforts.

Our appointed charity for 2024-25 was the Royal and National Lifeboat Institution (RNLI). Donations were received from staff who attended one of our 'roll with it' breakfast mornings and our festive fundraiser. We were delighted to confirm that our donation to RNLI was £900 to help them keep saving lives at sea.



Sustainability

Although PIRC is exempt from mandatory sustainability reporting requirements, we are committed to reducing our carbon footprint. Our hybrid working model and use of technology have reduced travel to the office which is also managed in line with our Environmental Action plan. Sustainability is woven into all our business decisions. Our Environmental policy was reviewed in March 2025 and we have drafted an action plan for 2025-26 to reinforce our commitment to environmentally friendly working practices. During 2024-25 we:

- Donated surplus personal protective equipment to SPA and local charities to avoid landfill.
- Launched an IT Equipment recycle drive for staff to donate old/unused technology from their homes for charities to refurbish or repurpose.
- Donated 45 redundant laptops to The Turing Trust⁵ for refurbishment and reuse in children's education programmes in the UK and across the world.
- Donated 90 redundant desk telephones to local nurseries and playgroups, repurposing them as engaging educational tools to support early learning and development. These phones help foster literacy and numeracy through imaginative role-play, encourage social interaction and peer engagement, and contribute to a comforting, home-from-home environment that nurtures creativity and communication.
- Kick-started a Winter clothing collection for staff to donate unused or unwanted warm clothing to local charities, clothes banks and church groups.
- We actively choose refurbished chairs and continue to source pre-owned office furniture whenever possible. This practice supports waste reduction, promotes resource efficiency, and aligns with our commitment to environmentally responsible procurement.
- Promoted our office eco-friendly initiatives such as energy efficiency and recycling via staff reminders and refreshing posters throughout our offices.

Sharon Smit 

Accountable Officer 24 November 2025

⁵The Turing Trust



The Accountability Report

Corporate governance report

In 2024-25, PIRC's SLT consisted of:

Michelle Macleod

Commissioner
(retired from post February 2025)

Phil Chapman

Director of Operations

Sharon Smit

Head of Corporate Services
(Accountable Officer)

Sharon Clelland

Head of Legal Services

Ilya Zharov

Head of Reviews and Policy

Raymond Brown

Head of Investigations

We renamed our Senior Management Team the Senior Leadership Team (SLT) in 2024-25, alongside a review of the team's Terms of Reference. Performance, risk, finance and matters of strategic importance are considered at the monthly SLT meeting. This is further supported by the leads on Finance and Corporate Communications.

PIRC's Register of interests is available on our website 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 2024-25 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.

The AAC was chaired by Catherine Dyer CBE until October 2024. Elizabeth Humphreys, who has been a member since January 2022, took over as Chair in November 2024. The AAC has four committee members: Michelle Wailes and Robert Scott joined in April 2021, with Lena Collins 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 finance, 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, DoO and HoCS/Accountable Officer quarterly.

The AAC is involved in appointing our internal auditors and approved a plan of internal audits for 2023-25. The audit plan was linked to risks on our register and was revisited regularly 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. The AAC are involved in appointing internal auditors for 2025-26 after the contract that PIRC had with the current internal auditors, RSM, came to an end.

Audit Scotland was appointed as our external auditor for 2024-25. This was their third 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 its appointment. This has enabled its auditors to meet with us in person to discuss performance, risk and how we operate.

Accountable Officer's report

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 situation 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 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

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 2025 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.

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 SLT which met 12 times during the past year. The SLT develops and monitors the plans and agrees the strategic direction of the organisation under the direction of the Commissioner. The SLT comprises the Commissioner, the DoO, the HoCS, the Head of Reviews and Policy, the Head of Investigations, and the HoLS.

The Head of Corporate Communications and the Finance 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 meets 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.

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
Complaints handling	Substantial assurance
Payroll	Substantial assurance
Performance statistical reporting	Substantial assurance
Follow up audit	Little progress

The audits identified no high or medium level risks, four low level risks plus four advisory risks. The follow up audit assessed progress on actions identified from previous audits, including some outstanding actions from the 2023-24 audit. This audit reviewed 21 audit actions, of which 15 were implemented or superseded and six remained open. These are all in progress. A full report on progress will be presented to AAC in July 2025 in line with our quarterly reporting schedule.

The HoCS 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 Government⁶.

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

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 SLT, AAC and the Scottish Government at the quarterly business meeting.

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, actions and mitigations 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.

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 SLT 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 Oracle Cloud 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.

⁶ the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government



Remuneration and Staff Report

Remuneration Policy

The Commissioner’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 2023-25 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 2024-25.

In 2024-25, the total remuneration for the members of the AAC was £5,150.

Staff resources

The breakdown of staff resources at 31 March 2025 by sex is shown in the table below:

	All	Male	Female
Commissioner	1	0	1*
Directors	1	1	0
Senior Managers (Other)	3	2	1*
Other Staff	88	40	48
Total	93	43	50

*Acting Commissioner role was temporarily filled internally by a female senior manager from 15 February 2025.

Remuneration and pensions benefits (Audited)

	Salary 24/25 £'000	Salary 23/24 £'000	Pension Benefits 24/25 £'000	Pension benefits*** 23/24 £'000	Total Remuneration 2024/25 £'000	Total Remuneration 2023/24 £'000
Michelle MacLeod	100-105	100-105	143	-9	245	90-95
Phil Chapman	85-90	80-85	60	42	140-150	125-130
Sharon Smit	85-90	75-80	24	33	95-100	110-115

* Michelle MacLeod left the organisation on 14th February 2025. Full year equivalent salary was £110-115k.

** Sharon Smit acted up as Commissioner from 14th February to 31st March 2025 and received acting up allowance. Salary banding prior to acting up was in the £85-90k banding.

*** the value of pension benefits accrued during the year is defined as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights. Nor does it include any increases (or decreases) because of any changes during the year in the actuarial factors used to calculate CETVs.

Salary

Salary includes gross salary, overtime, and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made within the year by the PIRC.

Benefits in kind

2024/25 £nil (2023/24 £nil).

Bonuses

2024/25 £nil (2023/24: £nil).



Pensions benefits (Audited)

	Total accrued pension at age 60 as at 31 March 2025 £'000	Total accrued related lump sum at age 60 as at 31 March 2025 £'000	Real increase in pension sum at age 60 £'000	Real increase related lump sum at age 60 £'000	CETV at 31 March 2025 £'000	CETV at 31 March 2024 £'000	Real Value of CETV increase over year £'000
Michelle MacLeod	50-55	85-90	7.5-10	0-2.5	1089	1,003	64
Phil Chapman	10-15	0	2.5-5	0	172	116	41
Sharon Smit	10-15	0	0-2.5	0-2.5	205	170	15

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 valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

The highest paid Director received remuneration of £110,000-£115,000 in 2024-25 (2023-24: £100,000-£105,000). The percentage increase from 2023-24 to 2024-25 for the highest paid Director was 9.8% (0% from 2022-23 to 2023-24).

In the reporting year, the average remuneration in respect of the employees taken was £46,986 (2023-24: £42,538). This is an increase of 10.5%, reflecting several pay awards and increments across the period. The range of remuneration in PIRC for the financial year 2023-24 was £25,000-£30,000 - £110,000-£115,000 (2023-24: £20,000-£25,000 - £100,000-£105,000).

These remuneration figures exclude pension benefits.



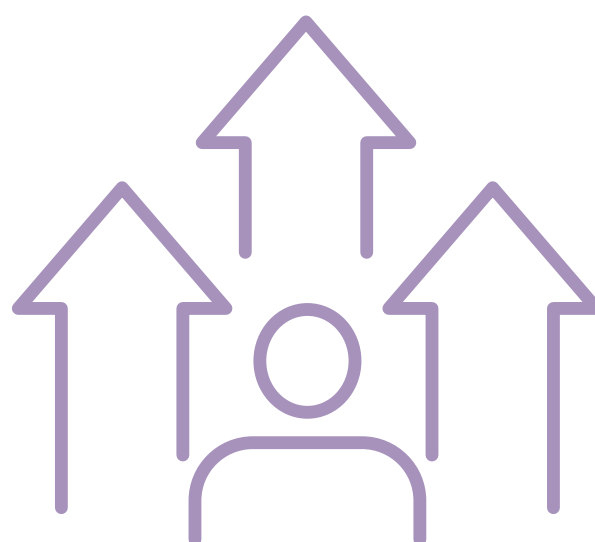
	2024-2025	2023-2024
Highest paid director total pay and benefits	£110,000 - £115,000	£100,000 - £105,000
25th Percentile total pay and benefits	£40,041	£35,196
25th Percentile ratio	2.81	2.91
50th Percentile total pay and benefits	£42,244	£38,147
50th Percentile ratio	2.66	2.69
75th Percentile total pay and benefits	£45,894	£43,246
75th Percentile ratio	2.45	2.37

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.

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.



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 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 2004⁷.

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 67 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 arrangements⁸ can be found at the website.

Employer contributions for 2024-25 were £1,194,942 (2023-24: £1,088,995) and were on average 28% of pay (2023-24: 28%).

⁷the Finance Act 2004 ⁸Civil Service pension arrangements

Court of Appeal judgement on public sector pension reforms

In 2015 the UK Government introduced reforms to public sector pensions, there were transitional arrangements which treated existing scheme members differently based on their age. Most civil servants were moved into a new ("alpha") pension scheme. In December 2018, the Court of Appeal ruled that the transitional protection provided to some members of the judicial and fire fighters' schemes as part of the reforms amounted to unlawful age discrimination. On 15 July 2019 the Chief Secretary to the Treasury made a written ministerial statement confirming that, as 'transitional protection' was offered to members of all the main public service pension schemes, the difference in treatment will need to be removed across all those schemes for members with relevant service.

Following consultation, the UK Government announced '2015 Remedy' on 4 February 2021 according to which all members of civil service pensions who continued in service from 1 April 2022 onwards do so as members of alpha. Classic, classic plus, premium and nuvos were closed in relation to service after 31 March 2022.

The McCloud 2015 Remedy project formally commenced in April 2021 to address the discrimination deemed to have affected younger members when the reformed schemes were introduced in 2015. The decision announced in February 2021 was that a Deferred Choice Underpin would be introduced allowing members to choose which scheme they wished to be part of for the remedy period which spans from 1 April 2015 to 31 March 2022. Active and deferred members will have the opportunity to make that choice on retirement while retired members will have their award assessed separately for any detriment and they can also choose which scheme benefits they wish to take with their pension payment being retrospectively amended.

A public consultation ran from 6 March 2023 to 14 May 2023 for the detailed changes needed to carry out the McCloud remedy for affected Civil Service Pension Scheme members. These changes will be made in the proposed scheme regulations which will allow the scheme manager to put right any unlawful treatment that happened, whilst providing members with a choice about their pension benefits for the remedy period.

The 2015 Remedy (McCloud) legislation came into effect on 1 October 2023. Almost all of affected members will receive a Remediable Service Statement providing them with their Immediate Choice options comprising Legacy (classic, classic plus, premium and nuvos) and Reformed scheme (alpha). They will receive a key choice illustration document and additional supporting information to help

them decide on the benefits they wish to receive for their service within the Remedy period. By choosing Legacy they would be joining alpha from 1 April 2022, whilst the Alternative Scheme Option will allow them to join alpha from 1 April 2015.

The aim is for all Remediable Service Statements to be issued to impacted members by 31 August 2025. Due to various complexities, not all Remedy members will receive a Remediable Service Statement or an Annual Benefit Statement. Any members who are thinking of retiring will still be able to submit a retirement quote request.

Further information regarding this discrimination, the latest update on the legislative process and scheme valuations can be found on the 2015 Remedy (McCloud) section of the Civil Service Pensions website.

Sickness Absence (Unaudited)

During the period ending 31 March 2025, PIRC recorded 694 days of sickness absence, an average of 7.5 days per employee. This was a slight increase from last year where our average was 6.5 days per employee, however it is lower than the national average of 9.4 days as reported by the Chartered Institute of Personnel and Development (CIPD) and Simply Health⁹ in its report published in September 2025.

64% 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 2025 was 97%.

Early Exit Package (Audited)

There has been no voluntary termination payment during the financial year 2024-25 (2023-24: nil).

Trade Union facility time (Unaudited)

Approximately 50 hours were spent on trade union facility time.

Diversity, Equality and Inclusion (Unaudited)

PIRC is fully committed to equality and inclusion in the workplace and across our operations. 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 DEI and participate in awareness sessions scheduled throughout the year. All new recruits receive training during initial induction. In addition to this, at interview, all candidates are asked a question relating to inclusion which forms part of the overall interview scoring.

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

⁹the Chartered Institute of Personnel and Development (CIPD) and Simply Health

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

	2024-2025	2023-2024
Consultancy:	£0	£0
Off Payroll:	£0	£0

Staff numbers (Audited)

Average numbers of employees during the year (FTE)	2024-2025	2023-2024
Staff with a permanent UK employment contract	87.5	89.0
Other Staff	0.7	0.4
Total	88.2	89.4

Staff costs (Audited)

				2024-25	2023-24
				£'000	£'000
	Permanent	Fixed Term	Agency	Total	Total
Wages and salaries	4,043	33	-	4,076	3,941
Social security costs	452	3	-	455	423
Other pension costs	1,178	10	-	1,188	1,087
Commissioner fees and expenses		4	-	4	5
Total administration staff costs	5,673	50	-	5,723	5,456

*No bonus or benefits in kind payments were made in 2024-25.

Parliamentary accountability disclosures audited**Losses and special payments**

In accordance with the Scottish Public Finance manual, we are required to disclose losses and special payments above £300,000. During 2024-2025 there were no losses or special payments within these criteria (2023-2024: £nil)

Gifts and charitable donations

2024-2025 £nil. (2023-2024: £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 (2023-2024: £nil)

Sharon Smit

Accountable Officer



24 November 2025

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 2025 under the Police, Public Order and Criminal Justice (Scotland) Act 2006. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, 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 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the Police Investigations and Review Commissioner affairs as at 31 March 2025 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 2024/25 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 Practice¹⁰ 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 body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the 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 audit.scot¹¹.

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.

¹⁰https://audit.scot/uploads/docs/report/2021/as_code_audit_practice_21 ¹¹audit.scot

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 Police Investigations and Review Commissioner'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 our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

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

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website¹². 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.

¹²www.frc.org.uk/auditorsresponsibilities

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

Audit Scotland

4th Floor, 102 West Port

Edinburgh EH3 9DN

24 November 2025

The Primary Financial Statements and Notes


Statement of Comprehensive Net Expenditure (For the year ending 31 March 2025)

		31 March 2025	31 March 2024
	Note	£'000s	£'000s
Administrative costs			
Staff costs	2	5,723	5,456
Other admin costs	3,4	1,118	1,069
Depreciation/Amortisation	5,6,7	182	181
Net operating cost		7,023	6,706

Statement of Financial Position (As at 31 March 2025)

		31 March 2025	31 March 2024
	Note	£'000s	£'000s
Non-current assets			
Property, plant, and equipment	5	143	163
Right-of-use assets	6	1,233	1,391
Intangibles	7	2	-
Total non-current assets		1,378	1,554
Current assets			
Trade and other receivables	8	200	163
Cash and cash equivalents	9	629	576
Total current assets		829	739
Total assets		2,207	2,293
Current liabilities			
Trade and other payables	10	(584)	(561)
Lease liabilities	11	(126)	(138)
Total current liabilities		(710)	(699)
Total assets less current liabilities		1,497	1,594
Non-current liabilities			
Lease liabilities	11	(873)	(987)
Provision for lease liabilities	12	(271)	(271)
Total non-current liabilities		(1,144)	(1,258)
Total assets less total liabilities		353	336
Taxpayers equity			
General fund	Socte	355	336
Total taxpayers equity		353	336

PIRC's AAC met on 5 November 2025 where the annual report and accounts were authorised for issue.

Sharon Smit 
Accountable Officer 24 November 2025

Statement of Cash Flows (For the year ending 31 March 2025)

		2024-2025	2023-2024
	Note	£'000s	£'000s
Cash flows from operating activities			
Net operating cost	SOCNE*	(7,023)	(6,706)
Adjustments for non-cash transactions:			
* Depreciation	5,6,7	182	181
* Notional costs	4	3	3
* Other		3	-
Movements in working capital			
* (Increase)/decrease in trade and other receivables	8	(37)	(35)
* Increase/(decrease) in trade and other payables	10	23	61
Net cash outflow from operating activities		(6,849)	(6,496)
Cash flows from investing activities			
Purchase of property, plant, and equipment	5	(3)	(70)
Purchase of intangible assets	7	(3)	-
Net cash flow from investing activities		(6)	(70)
Cash flows from financing activities			
Funding	SOCTE**	7,034	6,745
Movement in lease liabilities	11	(126)	(124)
Net cash flow from financing activities		6,908	6,621
Net increase/(decrease) in cash and cash equivalents		53	55
Cash and cash equivalents at beginning of period	9	576	521
Cash and cash equivalents at end of period	9	629	576
Net change in cash and cash equivalent balances	9	53	55

* Statement of Comprehensive Net Expenditure

** Statement of Changes in Taxpayers Equity

Statement of Changes in taxpayers' equity (As at 31 March 2025)

		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 1 April 2024		336
Non-cash charges – notional costs	4	3
Net operating cost for the year	SOCNE	(7,023)
Net funding		7,034
Other adjustments		3
Balance at 31 March 2025		353

Notes to the accounts

Year ending 31 March 2025

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 Police Investigations and Review Commissioner 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

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.

(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 31st March each year have been brought into the account irrespective of when actual payments were received.

(k) Payables

All material amounts outstanding as at 31st March each year 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. The exact proportion of the plan attributable to PIRC is negligible in relation to the Scottish Government and other related bodies within the plan. Employer contributions to the scheme are shown in the Remuneration and Staff Report

(m) Going concern

These accounts have been prepared on the going concern basis. As the Police Investigation and Review Commissioner continues to receive Grant In Aid funding from the Scottish Government, the Accountable Officer is of the view that the going concern basis remains appropriate.

(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 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information.
- IFRS S2: Climate-related Disclosures.
- Amendment to IFRS 16: Lease Liability in a Sale and Leaseback.
- Amendment to IAS 7: Supplier Finance Arrangements.

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

- Amendments to IAS 21: Lack of exchangeability. Applicable for periods beginning on or after 1 January 2025.
- Amendment to SASB standard to enhance international applicability. Applicable for periods beginning on or after 1 January 2025.
- Amendments to IFRS 9 and IFRS 7: Amendments to the Classification and Measurement of Financial Instruments. Applicable for periods beginning on or after 1 January 2026.
- Amendments to IFRS 9 and IFRS 7: Contracts Referencing Nature-dependent Electricity. Applicable for periods beginning on or after 1 January 2026.
- IFRS 18: Presentation and Disclosure in Financial Statements. Applicable for periods beginning on or after 1 January 2027.
- IFRS 19: Subsidiaries without Public Accountability: Disclosures. Applicable for periods beginning on or after 1 January 2027.

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.

2. Staff costs

An average of 88.3 FTE (89.4 FTE 2023-24) were on PIRC payroll during 2024-25 at a cost of £5,723,000 (for full details see Remuneration and Staff Report).

3. Other operating costs

	2024-2025	2023-2024
	£'000	£'000
Accommodation including rent and rates	118	70
Maintenance and cleaning	37	47
Catering	1	2
Office equipment	34	36
IT	265	266
Travel and subsistence	87	83
Legal fees	336	289
Training and conference costs	34	32
Telephones	19	36
Electricity	27	28
Printing and publications	81	89
External audit fee	19	18
Internal audit fee	22	17
Recruitment	2	19
Stationery	4	4
Other office costs	16	16
Lease interest	13	14
Total other operating costs	1,115	1,066

4. Notional Costs

	2024-2025	2023-2024
	£'000	£'000
The 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 2024	605	459	22	201	1,287
Additions	-	-	-	3	3
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
At 31 March 2025	605	459	22	204	1,290
Depreciation					
At 1 April 2024	451	459	22	192	1,124
Charge for year	20	-	-	3	23
Disposals	-	-	-	-	-
At 31 March 2025	471	459	22	195	1,147
NBV at 31 March 2025	134	-	-	9	143
NBV at 31 March 2024	154	-	-	9	163
Analysis of asset financing:					
Owned	134	-	-	9	143
Leased	-	-	-	-	-
NBV at 31 March 2025	134	-	-	9	143

Prior year

	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

6. Right-of-use assets

	Buildings	Total
	£'000	£'000
Cost		
At 1 April 2024	1,586	1,586
Additions	-	-
Disposals	-	-
At 31 March 2025	1,586	1,586
Depreciation		
At 1 April 2024	195	195
Charge for year	158	158
Disposals	-	-
At 31 March 2025	353	353
NBV at 31 March 2025	1,233	1,233
NBV at 31 March 2024	1,391	1,391
Analysis of asset financing:		
Owned	-	-
Leased	1,233	1,233
NBV at 31 March 2025	1,233	1,233

Prior Year

	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 2024	1,391	1,391

7. Intangibles

	Software licences	Total
	£'000	£'000
Cost		
At 1 April 2024	38	38
Additions	3	3
Disposals	-	-
At 31 March 2025	41	41
Amortisation		
At 1 April 2024	38	38
Charge for year	1	1
Disposals	-	-
At 31 March 2025	39	39
NBV at 31 March 2025	2	2
NBV at 31 March 2024	-	-
Analysis of asset financing:		
Owned	2	2
Leased	-	-
NBV at 31 March 2025	2	2

Prior Year

	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	-	-

8. Trade receivables and other current assets

	31 March 2025	31 March 2024
	£'000	£'000
Amounts falling due within one year:		
Prepayments and accrued income	181	163
Other receivables	19	-
Total receivable within 1 year	200	163

9. Cash and cash equivalents

	31 March 2025	31 March 2024
	£'000	£'000
Balance at 1 April	576	521
Net change in cash and cash equivalent balances	53	55
Balance at 31 March	629	576

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 2025	31 March 2024
	£'000	£'000
GBS Account (NatWest)	621	568
Local Account (RBS)	8	8
Commercial banks and cash in hand	-	-
Balance at 31 March	629	576

10. Trade payables and other current liabilities

	31 March 2025	31 March 2024
	£'000	£'000
Amounts falling due within one year:		
Trade payables	28	17
Other payables	535	520
Deferred lease payments	21	24
Total due within one year	584	561

11. Lease liabilities

	31 March 2025	31 March 2024
	£'000	£'000
Buildings:		
Not later than one year	138	138
Later than one year and not later than five years	553	553
Later than five years	383	522
	1,074	1,213
Less unaccrued interest:	(75)	(88)
Balance as at 31 March	999	1,125

Amounts recognised in the Statement of Comprehensive Net Expenditure

	31 March 2025	31 March 2024
	£'000	£'000
Depreciation	159	159
Interest	13	14
Total lease costs through SOCNE	172	173

Amounts recognised in the Statement of Cash Flows

	31 March 2025	31 March 2024
	£'000	£'000
Interest	(13)	(14)
Repayment of principal on leases	(126)	(124)
Movement in lease liabilities	(139)	(138)

12. Provisions

	31 March 2025	31 March 2024
	£'000	£'000
Balance at 1 April	271	271
Provided in year	-	-
Provisions utilised in the year	-	-
Provisions written back	-	-
Balance at 31 March	271	271

PIRC has established a provision of £271,000 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 2024-25, the Scottish Government provided PIRC with GIA funding of £6,949,000 (2023-24: £6,745,000).

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.

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 four 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.

Glossary

AAC	Audit and Accountability Committee
Article 3	Article 3 of the Human Rights Act protects individuals from torture, and inhuman or degrading treatment or punishment
Article 5	Article 5 of the European Convention on Human Rights guarantees the right to liberty and security of person, protecting against unlawful and arbitrary detention
BAM	Budget allocation and monitoring
BTP	British Transport Police
BWV	Body Worn Video
CCTV	Closed circuit television
CHR	Complaint Handling Review
CICA	Criminal Injuries Compensation Authority
CNC	Civil Nuclear Constabulary
COPFS	Crown Office and Procurator Fiscal Service
CPD	Continuous professional development
DEI	Diversity, Equality and Inclusion
DoO	Director of Operations
DPA	Data Protection Act
DSI	Deputy Senior Investigator
FLO	Family Liaison officer
FOISA	Freedom of Information (Scotland)Act

FreM	Financial Reporting Manual
FTE	Full time equivalent
GIA	Grant In Aid
HMRC	His Majesty's Revenue & Customs
HoCS	Head of Corporate Services
HoLS/HLS	Head of Legal Services
HR	Human Resources
ICRIR	Independent Commission for Reconciliation and Information Recovery
IDP	Investigator Development Programme
IFRS16	International Financial Reporting Standards
MDP	Ministry of Defence Police
NCA	National Crime Agency
NCARU	National Complaints Assessment and Resolution Unit
PAVA	Pelargonic acid vanillylamide spray
PCCS	Police Complaints Commissioner for Scotland
PCSPS	Principal Civil Service Pension Scheme
PIM	Post Incident Manager
PIP	Post Incident Procedures
PIRC	Police Investigations and Review Commissioner
PSD	Professional Services Department
SI	Senior Investigator
SIO	Senior Investigator Officer

SLT	Senior Leadership Team
SMT	Senior Management Team
SOCFID	Serious and Organised Crime Financial Investigations Department
SOP	Standard Operating Procedures
SPA	Scottish Police Authority
VSS	Victim Support Scotland

Relevant legislation and regulations

- Police, Public Order & Criminal Justice (Scotland) Act 2006
- Police and Fire Reform (Scotland) Act 2012
- Police Investigations & Review Commissioner (Investigations Procedure, Serious Incidents and Specified Weapons) Regulations 2013
- Police Service of Scotland (Senior Officers) (Conduct) Regulations 2013
- Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025



Police Investigations &
Review Commissioner

The Commissioner's Annual Report presents highlights of PIRC's achievements for the financial year 2024-2025 and details the organisation's performance against its objectives.

Copies can be downloaded from our website: pirc.scot

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