

Scottish Information Commissioner

Annual Report and Accounts 2024-25

In Demand



Scottish Information
Commissioner

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Glossary and abbreviations

Term used	Explanation
BAU	Business as usual
CHP	Complaints Handling Procedures
EIRs	The Environmental Information (Scotland) Regulations 2004
FOI	Freedom of information
FOI Act	The Freedom of Information (Scotland) Act 2002
GA	Governance Arrangements
GRA	Governance Reporting Arrangements
ICIC	International Conference of Information Commissioners
INSPIRE	The INSPIRE (Scotland) Regulations 2009
KPI	Key performance indicator, against which our performance in key areas is measured and assessed
MSMTM	Monthly Senior Management Team Meeting
PSRA	Public Services Reform (Scotland) Act 2010
QSMTM	Quarterly Senior Management Team Meeting
SMT	Senior Management Team
SPCB	Scottish Parliamentary Corporate Body
SPIF	Scottish Public Information Forum

PERFORMANCE REPORT 2024-25

PERFORMANCE OVERVIEW

The Scottish Information Commissioner (the Commissioner) promotes and enforces the public's right to access the information held by Scottish public authorities.

This performance overview provides information about the Commissioner's organisation, its purpose, the key risks to the achievement of its objectives and how it has performed during 2024-25. The related detail on these matters is set out in the rest of the Annual Report.

Commissioner's statement

In this my second report as Scottish Information Commissioner I am delighted to report on a year of exceptional performance, efficiency and value.

In this reporting year we issued 335 Decision Notices, our highest ever, and more than the previous two years combined. We managed a 12.5% increase in our enforcement workload, dealt with more complex and high-profile cases than ever before, and yet still managed to clear more than half of our (historic) backlog.

This significant increase in demand appears to be linked to a number of factors – including erosion of trust in public services, cuts to information rights resource within public authorities, and greater confidence in my office as a consequence of more timely and high-profile decisions.

My enforcement capacity however has no elasticity, and the absence of just one investigator or a small increase in demand can result in immediate and visible performance dips.

One key solution to these issues is to tackle the problems that arise at source. By supporting public bodies to deliver a higher quality and more effective FOI function - addressing issues proactively as they arise rather than dealing only reactively with the cases where things have gone wrong - we can improve the system as a whole. This would, in turn, bring real benefits to the public, while also resulting in greater efficiencies for organisations.

In order to achieve this, however, I require funding to establish an intervention resource - one that can be proactive and implement practice improvements at an early stage. This Best Value approach would have demonstrable and immediate benefits that fully align with the recommendations of the Scottish Parliament's recent examination of the Officeholder's landscape.

Elsewhere, 2024-25 was also a year of significant organisational change, with IT projects, tactical and operational reviews and some significant capacity challenges, especially in our Senior Management Team. Our reform programme has saved tens of thousands of pounds in project capital and revenue expenditure but these revenue savings have been quickly absorbed by the pressures of increasing demand. We are pathfinding on data transparency with a suite of interactive tools and I am well informed in, and positioned on, Artificial Intelligence and Assistive Technologies.

20 years after its implementation and nearly 1.5 million information requests later, Scotland's freedom of information regime remains in a generally healthy state. There is, however, a pressing need for improvements, and I welcome the laying of Katy Clark MSP's Private Members Bill in the Scottish Parliament. I consider the introduction of enhanced proactive publication through a code of practice as a particularly transformative approach to information rights and look forward to advising and participating in the forthcoming debates.

Our engagements with under-represented communities continue at pace, our digital audience has increased exponentially and my programme of engagement with Chief Executives both in group forums and on an individual basis has been particularly helpful.



However, the demands on the regime and on my office are set only to increase so it is vital that I get the resourcing I need. We are a very lean organisation and without such funding, I will be unable to fulfil all my statutory duties.

None of this year's successes could have been achieved without the hard work, dedication and professionalism of all my staff and I thank them sincerely for their service and commitment.

A handwritten signature in black ink, appearing to read 'David Hamilton', with a stylized flourish at the end.

David Hamilton

Scottish Information Commissioner

Statutory background

The Commissioner's powers and duties are set out in Parts 3 and 4 of the Freedom of Information (Scotland) Act 2002 (FOI Act). This contains powers and duties to:

- enforce the FOI Act, the Environmental Information (Scotland) Regulations 2004 (the EIRs) and the Codes of Practice which may be issued under sections 60, 61 and 62 of the FOI Act and regulation 18 of the EIRs;
- provide guidance on the FOI Act and the EIRs to the public and promote the following of good practice by Scottish public authorities; and
- give advice to any person on these matters.

The Commissioner's statutory functions include:

- approving Scottish public authorities' publication schemes;
- investigating and deciding applications (appeals) and enforcing decisions in relation to authorities' handling of information requests;
- assessing, promoting and monitoring practice;
- giving advice and assistance about access to information under FOI legislation; and
- investigating and deciding complaints made under the INSPIRE (Scotland) Regulations 2009 involving refusal to grant full public access to a spatial data set or service.

The openness and transparency enabled by FOI are core values in the National Performance Framework. As such, FOI permeates through and actively contributes to the National Outcomes. The Commissioner's office also directly contributes to these outcomes in our work to increase awareness of and improve access to freedom of information. This helps enable empowered individuals and communities and responsive public services.

Organisational structure

The Commissioner has a team of 29 people. There are three departments, each with a Head of Department who reports to the Commissioner and each is supported by a team. The responsibilities of each Head of Department and their team are:

Business Support	Enforcement	Policy and Information
• provides a range of corporate services (e.g. finance, HR, IT, records management) • the Head of Business Support provides assurance to the Commissioner as Accountable Officer*	• investigates appeals made under FOI law, ensuring that authorities comply • the Head of Enforcement is in-house legal adviser to the Commissioner	• carries out research and FOI policy development and delivers strategies to improve authorities' FOI practice and promote FOI rights to the public • the Head of Policy and Information has management responsibility for the website and the Commissioner's communication function

The Senior Management Team (SMT) led by the Commissioner includes the three heads of the departments.

More information is available at: <https://www.foi.scot/commissioners-team>.

Financial performance

The Commissioner receives funding through the Scottish Parliamentary Corporate Body (SPCB) and the SPCB approves the Commissioner's annual budget. The Commissioner's financial performance is set out in full in the Accountability Report and Financial Statements which are published as part of the Annual Report 2024-25. In summary, for the year ended 31 March 2025:

- net operating costs totalled £2,415,000 (2023-24: £2,119,000) – including non-cash transactions totalling £73,000 (2023-24: £72,000).
- capital expenditure totalled £10,000 (2023-24: £31,000).

Excluding non cash transactions, total net expenditure amounted to £2,353,000 (2023-24: £2,078,000¹). Cash funding from the SPCB of £2,283,000 (2023-24: £1,975,000) was within the agreed cash budget for the financial year of £2,413,000 (2023-24: £2,232,000).

More information is available at: <https://www.foi.scot/governance-and-finance>.

¹ Figure was reported in 2023-24 annual report as £2,076,000 in error.

Objectives and strategies

Strategic Plan 2024-2028

The Commissioner is required to lay a four-year Strategic Plan before the Scottish Parliament on how he proposes to perform his functions during that four-year period. A new Strategic Plan 2024-2028 was laid before the Scottish Parliament in March 2024.

The Strategic Plan 2024-2028, approved in March 2024, sets out how the Commissioner proposes to perform his functions over this period. Through this plan, the Commissioner not only aims to increase public knowledge and understanding of the right to request and obtain information from Scottish public authorities, enabling people to use the right more effectively to obtain the information that matters to them, drive public authority good practice but also ensure that the organisation is suitably resourced and run effectively to meet the growing demand on its services.

VISION:

The impact of Freedom of Information is increased, being recognised and valued as the key enabler of openness and transparency of public functions in Scotland, enhancing people's right to access the information that matters to them.

STRATEGIC OBJECTIVE 1: increase knowledge and understanding of FOI rights

STRATEGIC OBJECTIVE 2: enable and support high standards of FOI policy and practice

STRATEGIC OBJECTIVE 3: develop Scottish public sector culture and practice where the disclosure of information is routine, valued and increasingly proactive.

STRATEGIC OBJECTIVE 4: deliver fair defensible decisions in a timely and efficient manner

STRATEGIC OBJECTIVE 5: contribute to Scotland being respected as a world-leader in openness and transparency

STRATEGIC OBJECTIVE 6: be recognised as an organisation of independent and trusted experts that is run efficiently, governed effectively and is open and transparent

The 2024-2028 Strategic Plan can be viewed at:

<https://www.foi.scot/strategic-and-operational-plans>

Operational Plan 2024-25

Each year, the Commissioner publishes an annual Operational Plan, which sets out the specific programme of activity we will deliver over that year, with monitoring and progress updates published quarterly. Each planned action is cross-referenced to the relevant objective in our Strategic Plan. The section on "Corporate Performance" below provides more detail about the Operational Plan 2024-25.

Our Performance and Quality Framework 2024-25 is the performance management system against which we measured, reported on and achieved continuous improvement in the quality of our work and by which we monitored and reported on organisational outcomes. This framework is supported by internal systems to ensure we are able to identify and monitor how performance contributes to organisational outputs.

The Performance Analysis section provides commentary on our performance against Key Performance Indicators (KPIs) and the targets for 2024-25.

Operational Performance

As a large part of our operational output is demand driven, our operational performance has been impacted by the number, complexity and timing of appeals to us, combined with ongoing casework from previous reporting periods and availability of investigative resource. We have procedures in place providing detailed guidance on the investigation of applications and have KPIs for these investigations.

Since his appointment in October 2023, the Commissioner's priority has been to tackle the backlog of casework alongside safeguarding the overall effectiveness of his regulatory function. He recruited more investigative resource from existing budget, sought and was provided with additional contingency funding from the Scottish Parliamentary Corporate Body and implemented a revised enforcement model to improve operational performance.

Although still a significant challenge, these improvements to procedures, new enforcement team staff and new management information systems has put us in a good position to continue to reduce our case backlog throughout 2025-26.

The Performance Analysis section provides commentary on operational performance in 2024-25.

Key issues and risks

The Commissioner has internal control systems which include embedded arrangements for identifying, assessing, addressing, reviewing and reporting on risk. These systems are integrated into management systems and closely linked to the business planning process. Further detail on the risk management and internal control system is provided in our Accountability Report.

Performance summary

- 98,605 information requests were made across all sectors last year – 74% of these requests resulted in some or all of the information requested being provided.
- We received 593 appeals in 2024-25, our third highest number of appeals. 75% of appeals were made under the FOI Act and the remainder under the EIRs. 81% of all appeals were made by members of the public.
- We closed 784 cases in 2024-25, the highest number ever closed in a year and 65% higher than 2023-24 (475)
- We issued 335 decisions, 145% more than the 2023-24 (137). 71% of the Commissioner's decisions found wholly or partially in favour of the requester.
- 25% of all valid appeals related to a public authority's failure to respond to a request. 90% of these appeals were closed within 4 months.
- The average closure time of all appeals was 8.52 months, slightly higher than 2023-24 (7.38 months) but this is largely due to a focus on clearing some of the older cases in the backlog.
- We carried out 255 interventions to support improvements in public authority FOI practice. While most were relatively straightforward 'non-compliance' notifications, we also carried out 29 interventions at level one and above.
- Website traffic increased significantly with the average user number increasing by 34% in 2024-25
- We launch two new live databases on our website – live investigations data and public authority statistics
- We increased our newsletter subscribers by 21% on the previous year
- We launch two new social media channels (LinkedIn and Bluesky), adding Instagram in early 2025.
- 98% of practitioners attending our 'Get it Right First Time' webinars told us they had a better understanding of the appeals process after attending
- We responded to 840 enquiries – 72% from members of the public
- 97% of all enquiries were responded to within 5 days
- 100% of all our invoices were paid in 10 days
- Of the 33 governance reporting requirements for this year, all 32 were met and one (Quality Assurance of Investigations) was delayed to Q1 2025-26 following a SMT decision re capacity limitations.

PERFORMANCE ANALYSIS

Below we provide a detailed analysis of the Commissioner's performance during 2024-25 which details performance across the following key areas:

- **Enforcement performance**
Including information on our targeted interventions to improve public authority performance, the appeals we receive, our investigation of appeals, and our enforcement performance outcomes.
- **Policy and information performance**
Including information on our collection of public authority FOI statistics, our work to monitor and support public authority practice and our activity to raise awareness of FOI rights.
- **Corporate services performance**
Including information on our performance in relation to enquiries and information requests, our work to improve our environmental performance, our operational performance and our work to prevent fraud and corruption.

Enforcement Performance

Interventions

The Commissioner and his staff seek to carry out interventions in cases where a Scottish public authority is failing to meet the requirement and standards set out in legislation and the Scottish Ministers' Codes of Practice.

Our intervention resource

The Commissioner currently has no dedicated resource for undertaking intervention activity. As a result, our interventions are currently initiated in response to identified issues only when we encounter issues of exceptional concern, or where we have the capacity to do so within our limited existing resource.

The benefits from our intervention activity is however, clear.

While our appeal function enables us to address individual performance failures reactively on a case-by-case basis, a successful intervention has the capacity to proactively improve the FOI experience for all.

A successful intervention which supports authorities to respond to the requests they receive in an appropriate and timely manner will ensure a better service for **every** requester, while also reducing the risks for authorities associated with poor request-handling – including reputational damage and time-consuming reviews and appeals.

Our intervention work brings real, impactful benefits, but we currently lack the resource to initiate interventions in every case where it may be appropriate, or to dedicate staff to progress interventions in the most timely and effective way.

We hope, therefore, to be able to secure funding for a dedicated intervention resource during 2025-26, to ensure that the significant benefits that arise from this important work can be widened and enhanced.

Details of the interventions that we have been in a position to initiate across 2024-25 are provided below.

Intervention levels

Our intervention activity takes place across five levels. These are set out below.

Level and Issue	Action
Level 0: Non-compliance notification Minor failure to follow good practice	A member of the Commissioner's staff alerts the authority to the issue and <i>recommends</i> remedial action
Level 1 Failure to follow good practice	A member of the Commissioner's staff alerts the authority to the issue and <i>requires</i> remedial action
Level 2 Practice failure	A member of the Commissioner's staff raises the issue with the authority, initially at Chief Executive level or equivalent, and requires steps to be taken to resolve the issue and achieve a target outcome

Level 3 Serious systemic practice failure	A member of the Commissioner's Senior Management Team raises the issue with the authority's Chief Executive or equivalent, and requires a detailed action plan to be put in place to address the failure and achieve a required outcome
Level 4 Consistent, ongoing failure to comply with FOI law and guidance	The Commissioner uses statutory powers to address the problem, which may include practice recommendations or enforcement action

Intervention caseload

As with interventions data in previous annual reports, the following figures reflect all intervention activity in the year, rather than only those cases opened in the year. Therefore, it is possible for a single intervention case (Level 1-4) to be counted in more than one year. Each non-compliance notification is counted only once.

Intervention level	2022-23	2023-24	2024-25
Level 0: Non-compliance notification	206	227	231
Level 1	12	59	19
Level 2	7	8	5*
Level 3	1	2	5
Level 4	1	0	0
TOTAL	227	296	255

*two of the level 2 interventions were closed in 2024-25

From the table above, when compared with previous years, our non-compliance work remains at a similar level to previous years. Level 0 or non-compliance work is where we notice practice failings during investigations or enquiries, and we recommend the authority to take action to address the practice failing.

Level 1 interventions are generally initiated at the point of identification of the practice issue during casework or enquiry handling and require minimal remediation. Some of the Level 1 interventions included:

- alerting a number of public authorities to incorrect wording in their template letters
- asking a public authority to reconsider and waive a fee to view information given the circumstances of the case
- changes to the wording of copyright statements within its FOI response templates

More information is available at: <https://www.foi.scot/interventions-activity> .

Intervention cases

Level 2 Intervention: The Scottish Environment Protection Agency (SEPA)

Opened in June 2021, following a cyber incident in December 2020, which led to the authority responding to only 14% of requests on time. The intervention aimed to improve SEPA's performance in responding to requests while supporting it as it rebuilt its FOI and EIR function. We set a target of responding 80% of requests within statutory timeframes by December 2023, increasing this to 90% in 2024. SEPA achieved and subsequently sustained this target and we went on close this intervention in November 2024.

Level 2 Intervention: Comhairle nan Eilean Siar

In November 2023, Comhairle nan Eilean Siar reported a significant cyber incident that was impacting its FOI function. Similar to SEPA, we opened a Level 2 intervention to support the Council rebuild that function. Support is ongoing, with the Council also being encouraged to effectively meet its publication duties.

Level 2 Intervention: Midlothian Council

Originally this intervention was opened at Level 1 in November 2021 in response to evidence of poor performance when responding to requests within statutory timescales. Due to a failure to sufficiently demonstrate an improvement in performance, the intervention was escalated to Level 2 in October 2023. The Council was set a target of responding to 85% of all requests within the statutory timeframe by 31 March 2024. As of March 2025, the Council was responding to 94-97% of requests on time and the intervention was nearing its closure.

Level 2 Intervention: Scottish Fire and Rescue Service

Scottish Fire and Rescue Service (SFRS) was brought to our attention following a dip in performance figures and a spike in 'failure to respond' appeal. We opened an intervention at Level 2 to address this deterioration in its FOI function. The Intervention is ongoing, with agreed actions being implemented. Data from the final quarter of 2024-25 indicated that response times have increased to 89%. We continue to have concerns, however, that the current model remains sustainable and we continue to support SFRS in addressing the issues identified.

Level 2 Interventions: closed in 2024-25

We have closed fewer level 2 interventions than the previous year, partially due to a lack of resource available to effectively progress and conclude intervention activity. However, the following Level 2 interventions were closed:

- Scottish Ambulance Service Board - closed 16 April 2024
- Scottish Environmental Protection Agency (SEPA) - closed 29 November 2024

Level 3 Intervention: The Scottish Ministers - Communications and Records

In February 2024, the Commissioner launched a new intervention to support improvements in the Scottish Government's practice regarding the use of informal communication tools such as WhatsApp, and associated issues relating to the recording, retention, and identification of information.

The launch of this intervention was informed by the evidence and statements made during Module 2A of the UK Covid-19 Inquiry, which examined pandemic-related decision-making in Scotland. Elements of this evidence raised significant concerns in relation to the Scottish Government's

compliance with FOI law with regard to the information created and stored using informal communication tools.

We have sought a range of information from the Scottish Minister's to inform our intervention activity, with a report from this intervention, along with any relevant recommendations, to be published in due course.

Resource constraints have caused this intervention to be delayed, but a report is expected in Autumn 2025. This report will take into account developments in the Scottish Government's policies about use of message applications.

Level 3 intervention: The Scottish Ministers - Practice and Performance

Our previously reported long-running intervention with the **Scottish Ministers** regarding their FOI performance and practice continued. This intervention was initially launched in 2017. Our most recent report, from October 2023, showed signs of progress being made in certain key areas, but concluded that additional action was required to ensure that progress was sustained, and outstanding issues addressed.

Following receipt of this report, the Scottish Government developed a detailed Action Plan, designed to support performance improvements. This Action Plan includes measures to deliver improvements in FOI management, FOI reporting, staff awareness and training and record-keeping,

Throughout 2024-25 improvements in compliance with FOI timescales have been sustained, with an average on-time compliance rate of 97% recorded across the year, and no recurrence of a substantial request backlog – a key concern which was highlighted in our 2023 report.

Our last assessment phase of this intervention is currently underway, with a report expected in autumn 2025. anticipated that we may be in a position to close this intervention in 2025.

Level 3 intervention: Clackmannanshire Council

This intervention was opened in September 2024 been opened because of issues identified through our appeal investigations, including those relating to the quality of searches and other case-handling issues. We are currently working with the Council to identify and monitor the action required to address these issues.

Level 3 Intervention: NHS Forth Valley

This Level 3 intervention was originally opened at Level 1 in November 2023. Unfortunately, performance did not improve and consequently the decision was taken in June 2024 to raise this to a Level 3 intervention. This intervention is intended to improve FOI performance significantly given that responses on time averaged just 51% over four quarters. The Commissioner has met with the CEO of NHS Forth Valley but remains concerned about the lack of performance improvement. Significant improvements are expected by December 2025, otherwise the Commissioner will consider using his enforcement powers.

Level 3 intervention: NHS Greater Glasgow and Clyde (NHSGGC)

An intervention was originally opened at Level 2, in June 2023; insufficient improvements were made, and this intervention was escalated to Level 3 in June 2024. Significant resourcing issues were discovered but, following our intervention, NHSGGC took steps to clear a backlog quickly and adequately resource their FOI function for future resilience. In the first quarter of 2024-25 the number of responses being issued on time was approximately 71% but, by the end of 2024/25, performance had improved to 89% on time. This intervention is now in its monitoring phase.

Level 4 interventions

Used for: Consistent, ongoing failure to comply with FOI law and guidance. The Commissioner uses their statutory powers to address the problem, which may include practice recommendations or enforcement action.

These are very rare and can be resource intensive; there were no level 4 interventions opened in 2024-25.

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Appeals received

Live dashboard

Anyone who is unhappy with an authority's response to an information request has an enforceable right of appeal to the Commissioner under FOI law.

In 2024-25, we launched our live caseload dashboard on our website. This allows our applicants to monitor the progression of their cases and allows the public to view our performance in real time. Investigations can vary in subject matter and complexity and therefore some cases are handled more quickly than others.

Our current investigations dashboard: <https://www.foi.scot/current-investigations>

Number of appeals received



* One appeal made under INSPIRE

Reason for appeals

	2022-23 (%)*	2023-24 (%)*	2024-25 (%)*
Information was withheld under an exemption	31%	33%	30%
Failure to respond (no response sent)	27%	32%	35%
“Not held” response disputed	15%	12%	10%
Request not responded to in full	9%	10%	9%
Request refused on grounds of excessive cost	5%	2%	4%
Request deemed “vexatious” or “manifestly unreasonable”	4%	5%	5%
Refusal to confirm or deny whether information was held	4%	2%	2%
Fee or charge disputed	2%	2%	2%
Request deemed “repeated”	1%	0%	1%
Request deemed “invalid”	1%	1%	1%
Publication scheme concern	1%	1%	0%
Inadequate advice and assistance from authority	1%	1%	1%

*Percentages are rounded to whole figures, so do not always total 100%

Who appeals?

	Top three applicant types
2022-23	- Public and other (72%) - Media (13%) - Private/commercial (4%)
2023-24	- Public and other (79%) - Media (7%) - Private/commercial (5%)
2024-25	- Public and other (81%) - Media (9%) - Private/commercial (3%)

The number of appeals from members of the public continues to increase (81%), showing that awareness and use of information rights remains encouraging. This represented 481 of our appeals, for the second year running the highest number received from this category.

Which authority types are the appeals about?*



*Percentages are rounded to whole figures, so do not always total 100%

** "Others" comprises all bodies listed as "Other" bodies in Part 7 of Schedule 1 to the FOI Act

*** "Other inc EIRs" comprises bodies which are subject to the EIRs only, and appeals received in relation to bodies which are not covered by either the FOI Act or the EIRs

Validation

The Commissioner can only investigate appeals that meet specific legal criteria. We refer to the process of checking these criteria as “validation”. Common reasons for appeals being invalid include the appeal not providing the legally required details (e.g. the name of the requester), a request for review not being made or the timescales for appeals not being met.

Validity of appeals received

	2022-23	2023-24	2024-25
Total appeals received	527	590	593
Invalid appeals	157	226	238
Valid appeals	370	364	355
<i>Failure to respond appeals</i>	<i>85</i>	<i>80</i>	<i>85</i>
<i>Substantive appeals</i>	<i>285</i>	<i>284</i>	<i>270</i>

Appeal numbers continue an upward trend, with 593 appeals received in 2024-25. This is the third highest number received exceeded only by the post pandemic surge seen in 2021-22 (626) and those received 2012-13 (594).

The number of invalid appeals has risen significantly for a second year and this is of concern. This trend was identified at mid-point in the year and investigated further. We identified no issue with the handling of any of these cases, which were responded to in line with the legislation and validated in accordance with our own procedures. A high proportion of appeals were invalidated on the basis that a full name had not been provided in the initial request. We are looking at ways of improving requesters’ understanding of what is required in a valid appeal and have made some changes to our approach to the requirement for a requester’s name (which should reduce the number rejected on that basis, without any significant risk of challenge).

Assessing validity: our performance

Decision made on validity	Target (%)	Performance* (%)
1 month or less	70%	78% (met)
2 months or less	90%	96% (met)
3 months or less	97%	98% (met)

We continue to meet our KPIs in relation to the time taken to validate appeals.

“Failure to respond” appeals

A Scottish public authority must provide a response promptly (as soon as possible) and within no more than 20 working days². If an authority fails to respond to a request for review on time - or fails to respond at all - it has broken the law and requesters have a right to appeal to us.

The proportion of valid “failure to respond” appeals we received increased slightly from 2023-24 (22%), with 25% of all valid appeals relating to the public authorities’ failure to respond. All “failure to respond” appeals are fast tracked, with 90% of all such appeals closed within four months of receipt. Timely responses to FOI requests are important for all parties: supporting both the prompt

² Response times for requests made under EIRs can be extended to 40 working days in limited circumstances, where the volume and complexity of the information make it impractical to comply with the 20 working day timeline (Regulation 7 of the EIRs).

disclosure of information to the public and reducing the likelihood of FOI reviews, appeals or wider reputational damage for public authorities.

Investigations and enforcement action

Investigations

If a requester is dissatisfied with the way a Scottish public authority handled their request for review, they can appeal to the Commissioner. In all valid appeals (unless the appeal is frivolous, vexatious, withdrawn or abandoned), the Commissioner must investigate whether the authority complied with the law.

Investigations over four months

The FOI Act requires the Commissioner to report the number of cases taking longer than four months. We aim to resolve the majority of our cases within this period, although more complex cases will often take longer. As discussed below, we continue to experience delays in the resolution of appeals, but changes to our procedures and additional resource (ongoing from 2023-24) have had a significant impact on performance through the year.

More information is available at: <https://www.foi.scot/operational-performance> (we reviewed this in 2024-25, creating an interactive performance dashboard, updated daily: this offers stakeholders considerably more – and more current – information on investigation performance than we have previously, in an accessible format including key statistics as well as (anonymised) information on individual cases).

	2022-23	2023-24	2024-25
Cases closed without investigation			
4 months or less	154	220	252
More than 4 months	4	2	5
Subtotal	158	222	257
Cases closed during investigation			
4 months or less	65	51	80
More than 4 months	56	65	104
Subtotal	121	116	184
Cases closed with decision			
4 months or less	41	31	80
More than 4 months	97	106	263
Subtotal	138	137	343³
All cases			
Total 4 months or less	260	302	412
Total more than 4 months	157	173	372
Total cases closed	417	475	784

As will be apparent from this table, there has been a marked improvement in the number of cases closed in 4 months or less. Significantly more marked, however, has been the increase in the

³ Four Decision Notices covered multiple cases and so there are 335 Decision notices that cover the 343 cases.

number of cases closed overall, during investigation and with a decision: the total number closed is a remarkable figure, never equalled since the legislation came into force and 156 more than the previous high in 2013-14 (the number of decisions is also unprecedented).

Case closure times

	Target (%)	Performance* (%)
“Failure to respond” appeals		
1.5 months	60%	54% (not met)
4 months or less	100%	91% (not met)
Substantive appeals		
4 months or less	50%	17% (not met)
6 months or less	75%	24% (not met)
12 months or less	95%	48% (not met)
All appeals		
4 months or less	70%	52% (not met)
6 months or less	85%	61% (not met)
12 months or less	97%	71% (not met)

* Percentages have been rounded to the nearest whole number.

The average closure time of all appeals was 8.52 months (2023-24: 7.38 months; 2022-23:5.39 months). This increase is unsurprising as we continue to close our older cases.

While targets are not yet being met, the improvement in performance on substantive appeals has still been significant, vindicating our approach (from January 2024, as highlighted in last year’s Annual Report) to the backlog of cases carried forward from previous years. Key achievements as part of that approach include:

- closure of all remaining cases which were under active investigation as at 31 December 2023
- continuing to allocate cases received on or after 1 January 2024 as they are validated, maintaining an average closure time within 4 months
- regular allocation of the backlog as at 31 December 2023 as resources allow: we had closed just over 50% of the backlog caseload by the end of the year, with further cases under investigation
- a reduction in the number of cases aged over 12 months
- further engagement with requesters and authorities, to identify and take forward appropriate opportunities for resolution of backlog cases
- introduction of new arrangements for the regular monitoring of case management
- priority filling of any investigator vacancies arising during the year, ensuring the impact of the resourcing changes made in 2023-24 can be maintained

Although the Head of Enforcement was absent for a period in the first half of 2024, the efforts of staff at all levels (but particularly the Deputy Heads and the Head of Policy and Information) ensured that this did not impact significantly on performance.

Enforcement action

The Commissioner can take action if an authority has not complied with the FOI Act, the EIRs or the Codes of Practice. This includes the power to issue Enforcement Notices and Practice Recommendations. We rarely have cause to take formal enforcement action, though, and no Practice Recommendations or Enforcement Notices were issued in 2024-25

We can also issue Information Notices, requiring an authority to provide information in connection with the investigation of an appeal to the Commissioner or for the purpose of determining whether there has been a breach of the FOI Act, the EIRs or the Codes of Practice. We issued 10 Information Notices during the year, to a range of authorities, largely in connection with failures to provide submissions or withheld information within the timescales we had set. The Commissioner has also strengthened his investigative approach to ensure that withheld information is physically provided to him (as opposed to him being invited to view off site). In some sensitive cases, Authorities have sought the legal cover of an Information Notice. These notices can be appealed to the Court of Session by the authority, but again this is rare and all 10 of those served in 2024-25 were complied with in full.

More information on enforcement action taken by the Commissioner is available at:

<https://www.foi.scot/enforcement>

Appeals to the courts

The Commissioner's decisions can be appealed to the Court of Session on a point of law. Two appeals were received in 2024-25. One of these is in the process of resolution following further engagement with the Police Service of Scotland (which raised it). We do not believe the other (raised by the requester, a member of the public) to be likely to succeed, but it will be proceeding to a hearing. Following the decision of the Court of Session in relation to the Commissioner's Decision 004/2023 (which related to whether the Scottish Ministers held the evidence gathered by James Hamilton's investigation into the former First Minister), the Scottish Ministers gave the requester a revised review outcome, withholding the information under exemptions. This was appealed to the Commissioner and remains under investigation.

Enforcement performance outcomes

Appeal outcomes

There are three possible points at which appeals to the Commissioner can be closed:

- closure without investigation - for example, where the appeal is not valid
- closure during investigation - for example, where the matter is resolved to the satisfaction of the requester during the investigation
- the Commissioner issues a Decision Notice.

Reason for closure	2023-24 Total	2023-24 (FOI Act)	2023-24 (EIRs)	2024-25 Total	2024-25 (FOI Act)	2024-25 (EIRs)
Closed without investigation						
Premature or "out of time"	42	37	5	55	39	16
Withdrawn or abandoned	11	11	0	4	3	1
Resolved	1	1	0	0	0	0
Excluded – Lord Advocate or Procurator Fiscal (FOI Act only)	7	7	0	8	8	0
Format invalid	17	17	0	28	21	7
Body not subject to FOI	18	15	3	10	9	1
No request for review made	67	57	10	64	53	11
No request to public authority	12	11	1	26	25	1
Frivolous or vexatious	0	0	0	0	0	0
Other	47	42	5	62	51	11
Subtotal	222	198	24	257	209	48
Closed during investigation						
Withdrawn or abandoned	17	15	2	48	43	5
Resolved	99	85	14	136	105	31
Frivolous or vexatious	0	0	0	0	0	0
Subtotal	116	100	16	184	148	36
Closed with a Decision Notice						
For requester	56	45	11	154	111	43
For authority	41	33	8	100	86	13
Partially upheld	40	29	11	89	65	24
Subtotal	137	107	30	343⁴	262	80⁵

⁴ Four Decision Notices covered multiple cases and so there are 335 Decision notices that cover the 343 cases.

⁵ One decision under INSPIRE (for authority)

Commissioner's decisions

Anyone who is unhappy with an authority's response to an information request has an enforceable right of appeal to the Commissioner under FOI law.

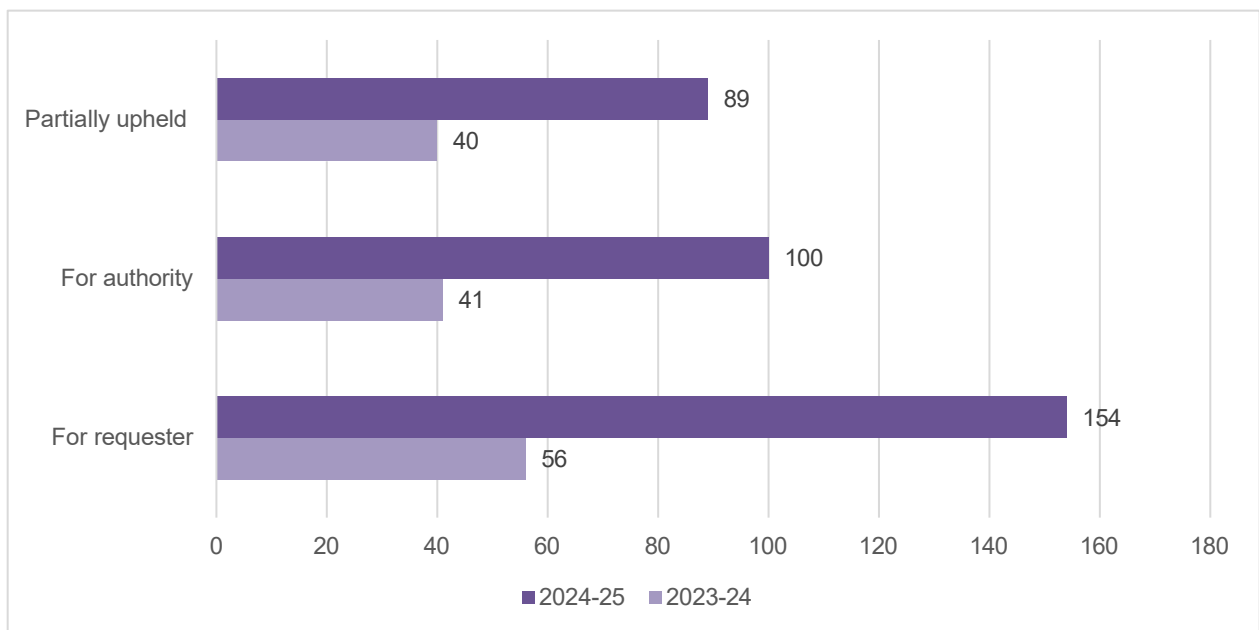
As ever, the appeals considered this year covered a wide range of high-profile topics, including:

- Station Hotel, Ayr (Decision 074/2024)
- Musselburgh Flood Prevention Scheme (Decision 088/2024)
- Trigger warnings in literature/drama courses (Decision 101/2024)
- Safe consumption facility in Glasgow (Decisions 114/2024 and 115/2024)
- Prospectus for Independence (Decisions 143/2024 and 220/2024)
- Calls to Police 101 number: waiting times (Decision 169/2024)
- Welfare of sheep on St Kilda (Decision 177/2024)
- Legal advice on appealing an earlier decision of the Commissioner to the Court of Session (a rare decision requiring disclosure of legally privileged material) (Decision 193/2024)
- Unidentified victims of the Lockerbie bombing (Decision 201/2024)
- Demolition of the Christie Clock in Stirling (Decisions 239/2024 and 251/2024)
- The procurement of two CalMac ferries (Hulls 801 and 802, now Glen Sannox and Glen Rosa) from Ferguson Marine (several decisions, including 246/2024 and 009/2025)
- A key decision on the Commissioner's approach to charging for environmental information (Decision 257/2024 – followed by revised guidance)
- Cladding used on the Royal Hospital for Children and Young People in Edinburgh (Decision 259/2024)
- Correspondence relating to alleged financial irregularities in the SNP (Decision 262/2024)
- Outcome of investigations into the conduct of Scottish Government Ministers (Decision 033/2025)
- Proposed Maggie's Centre in Dumfries and Galloway (considers whether information held by an NHS charity could be regarded as "held" by the relevant Health Board for the purposes of the FOI Act) (Decision 040/2025)
- Disappearance of Fred the Eagle (underlines the importance of considering fully whether information should be considered under the EIRs) (Decision 057/2025)
- Scottish Ministers' WhatsApp and text messages (Decision 066/2025)
- The authority's use of specified (no longer supported) computer operating systems (Decision 076/2025)

These, and the other decisions issued in 2024-25, are available at: <https://www.foi.scot/decisions>

Outcome types

71% of our decisions found fully or partially in favour of the requester. This has marginally increased but largely falls in line with previous years.



Further information on this area of performance can be found in the committee report considered by the SMT available at: <https://www.foi.scot/governance-and-finance>

Authorities' FOI statistics

Around 500 Scottish public authorities submit statistics every quarter, providing valuable information on the information requests they receive and the responses they issue.

The data submitted is published online, providing a valuable insight into how FOI is operating in Scotland. This data is also subject to detailed analysis by the Commissioner; examining trends at a national, sectoral and authority level, highlighting areas and issues for potential intervention action to support improvement, and informing our work to promote and enforce FOI law.

Launch of new statistics portal

During 2024-25 we developed a new resource for the publication and communication of public authority statistics, creating a more accessible, visual, usable and interactive tool. This new resource provides an at-a-glance overview of key data, while also providing access to performance summaries for individual authorities, or across wider sectors. Through our new resource we aim to improve awareness, understanding and engagement with this valuable dataset.

Visit our portal at www.foi.scot/statistics

2024-25 data summary

Data submitted for 2024-25 shows a continuing upward trend in request volumes, with a 3.4% increase on the previous year. The total number of reported requests of 98,605 surpassed even the previous year's record high and became the highest reported volume of requests since we began collecting data twelve years ago (although it should be noted that both the number of organisations covered by FOI and the number of organisations whom we ask to supply statistical data has increased over that time).

The number of requests for environmental information made under the EIRs also rose across 2024-25, with just over a thousand more requests than the previous year. This continues a pattern of growth in EIR request volumes since 2020-21, when public bodies reported approximately half the levels reported in 2024-25.

The proportion of requests being responded to within the statutory timescale of 20 working days has also shown a steady increase year-on-year, from 86% in 2022-23 to 87% in 2023-24, and now 88% in 2024-25. This indicates that most Scottish public authorities are continuing to deliver on their statutory responsibility to respond on time in relation to most requests, despite the general increase in volumes.

74% of all requests resulted in the disclosure of some or all of the requested information, with nearly half of requesters (49%) receiving everything they asked for. These figures rise further when cases where information was not held are discounted, to 84% (some or all information disclosed) and 57% (all information disclosed).

The proportion of cases where an internal review (the first appeal stage before a case can be brought to the Commissioner) was requested remained consistent at 3% of total requests. Fewer than 1% of requests (0.6%) went on to be appealed to the Commissioner, the same as last year, but the increased request volumes nevertheless account for a 12% increase in demand on my office.

Authorities' FOI statistics

	2022-23	2023-24	2024-25
Total requests	83,925	95,361	98,605
- FOI requests	73,212	80,425	82,538
- EIRs requests	10,713	14,936	16,067
- EIRs as a percentage of total requests	13%	16%	16%
Total responses on time	72,038	82,752	84,352
- responses on time as a percentage of total requests	86%	87%	86%
Total late responses	8,307	9,104	10,090
- late responses as a percentage of total requests	10%	10%	10%
Failures to respond	957*	1,463	1,709
- failures to respond as a percentage of total requests	1%	2%	2%
Response: full disclosure	44,126	49,065	48,759
Response: partial disclosure	18,748	21,171	23,986
- full/partial disclosure as a percentage of total requests	75%	74%	74%
Response: information withheld	6,589	8,370	10,093
Response: information not held	9,346	11,763	12,318
Refused: excessive cost, or manifestly unreasonable for cost reasons	2,611	2,933	2,994
- cost refusals as a percentage of total requests	3%	3%	3%
Refused: vexatious, repeated, or manifestly unreasonable for non-cost reasons	431	416	631
- vexatious/similar refusals as percentage of total requests	0.5%	0.4%	0.6%
Total review requests	2,421	2,551	2,632
- total review requests as a percentage of total requests	3%	3%	3%
Appeals to the Commissioner	527	590	593
- appeals as a percentage of total requests	0.6%	0.6%	0.6%
- appeals as a percentage of total review requests	22%	23%	23%

* Does not include Failure to Respond figures for Scottish Environment Protection Agency, subject to a Level 2 Intervention.

Monitoring and improving authority practice

The Commissioner provides practical support and learning tools to help authorities improve their FOI practice.

Communications, guidance and briefings to authorities

Communication tool	Description
Website	Our website continues to be our primary communication tool, sharing information, advice, guidance and support on FOI with the public, public authorities and other stakeholders. During 2024-25 we continued to develop the guidance available through our redesigned and refreshed website. Website traffic saw a significant rise over the year, with average user numbers increasing by 34% compared to the previous year. The most visited section of our site continued to be our decisions page. Notably, in October, we saw a 206% surge in new user visits, largely driven by interest in a decision on the disclosure of Scottish Government legal advice. In June/July 2024 we introduced a new, shorter and more user-friendly domain name - www.foi.scot and undertook updates to ensure consistent branding and correct domain usage across our website and elsewhere.
Newsletter	We issued 8 editions of our Open Update newsletter to subscribers across the year. Our email newsletter provides news and updates on all areas of our work, including work to clear our case backlog. We also share examples of public authority insights and good practice and learning and guidance from the Commissioner's decisions. This year we reported a 32% increase in confirmed opens of the newsletter, and on average there was a 15% increase in click-throughs per month compared to 2023-24 figures. We closed March 2025 with 1059 subscribers, an increase of 21% on the previous year.
Social media	We continued and improved our social media engagement throughout the year. We created 189 posts on Twitter / X, providing updates on key developments, new resources, training events, recruitment opportunities and FOI rights. We have increased our posts on LinkedIn and also launched a BlueSky profile in December 2024. At the end of March we had gained 104 BlueSky followers and had posted 51 times. We plan to further improve our presence on social media channels in the coming year as well as further expanding to reach a new audience on Instagram.
Network meetings	We continue to support network meetings of staff from across the public sector, including groups of FOI practitioners from the health and local government sectors and staff from non-departmental public bodies and regulatory organisations. Typically, these meeting take

Communication tool	Description
	place on a quarterly basis, and feature updates, learning, questions and discussion with sectoral FOI practitioners.
Events and conferences	Throughout the year, we supported a range of conferences and events, including an FOI Practitioners' Conference organised by Dundee Law School's Centre for FOI, an annual Holyrood FOI Conference, and an eCase FOI Awards Conference, held this year in London. The latter celebrated best practice in FOI implementation across the UK, with a Scottish public authority winning 'Practitioner of the Year' and being named runner-up for 'Team of the Year.' We also marked the 20th anniversary of FOI (and the 40th anniversary of the Campaign for Freedom of Information in Scotland) with a special event in Glasgow, in partnership with the Campaign. Our engagement extended to a series of free, UK-wide training events for FOI staff, as well as regular contributions to the Scottish Public Information Forum (SPIF), which brings together a diverse range of stakeholders to discuss the evolution of FOI in Scotland. Additionally, we participated in key events such as a Mackay Hannah Conference and focussed on current developments and future directions in FOI at the Holyrood Public Sector Data Summit. Internationally, the Commissioner attended the ICIC Conference in Albania and visited Ukraine for an International Conference on access to information in times of crisis.
Surveys	We reported on a training and events survey carried out in March 2024, which targeted FOI practitioners to assess their confidence in carrying out their roles, the effectiveness of organisational training, and to gather suggestions on areas where the Commissioner could offer further guidance. The results indicated that while practitioners generally feel confident in both their own abilities and the support provided by their organisations, there is room for improvement. These insights will help shape our resources and support across 2025-26 and beyond.
Interventions & enquiries	We provided one-to-one support, guidance and advice to public authority staff through our programme of interventions and our enquiries service.

More information and resources:

Our website	www.foi.scot
News, comment and analysis	https://www.foi.scot/news
Briefings and guidance	https://www.foi.scot/briefings-and-guidance
Open Update newsletter	https://www.foi.scot/newsletter
BlueSky	@foi.scot
Twitter/X	@FOIScotland
LinkedIn	Scottish Information Commissioner
Instagram	@foiscot

Publishing information and adoption of a publication scheme

The FOI Act requires authorities to publish information as well as respond to requests. This is called the “publication scheme” duty. They must make information accessible without the public having to ask for it and publish a “Guide to Information” to enable people to easily locate and access the information that is published. The EIRs also carry a similar duty.

We continued to support newly designated organisations across 2024-25 as they worked towards meeting this duty and developing their own Guide to Information. Bodies supported in 2024-25 included the Scottish Pub Code Adjudicator and Zero Waste Scotland (both bodies listed under Part 7 of Schedule 1 of the FOI Act) in addition to a Smart Data Foundry Ltd (a wholly publicly owned body in terms of section 6 of the FOI Act).

Ongoing work is continuing to monitor new bodies identified in upcoming legislation. Where possible, we also carry out interventions with authorities if issues with publication scheme compliance arise.

More information on the publication scheme duty is available at: www.foi.scot/publication-schemes

Raising awareness and improving access to FOI

The Commissioner has a statutory duty to promote freedom of information rights, ensuring people know they have a right to information and know how to use their rights to access the information they want to see.

Communications strategy

The Commissioner's 2021-2025 Communication and Engagement Framework was designed to support the delivery of the Commissioner's Strategic Plan and related activity. The Commissioner's main communication tools are the website, social media, events and email communication.

Our 2021-2025 Framework has nine measures against which our performance is evaluated and reviewed. Performance in 2024-25 against these measures is set out in the table below.

The current Communications and Engagement Framework was extended by one year to cover the 2024-25 reporting year. An updated and refreshed Framework is currently in development to align with and support the Commissioner's 2024-2028 Strategic Plan.

2021-25 Performance Measure	Status	2024-25 performance against the measure
FOI awareness at 90% or above, as measured by omnibus polling.	Not assessed.	Our March 2024 omnibus polling reported FOI awareness at 88%. Awareness was not measured across 2024-25, in keeping with our biennial approach to polling. Our next round of polling is therefore scheduled for 2025-26. In addition to this a range of work is planned across 2025-26 to further promote FOI rights, including activity marking the 20th anniversary of FOI in Scotland, and continuing work to promote FOI rights to children and young people.
At least one successful campaign or initiative per year, increasing FOI awareness amongst those known to have lower levels of awareness / understanding, such as young people	Achieved	We launched an awareness raising campaign for young people in partnership with Young Scot in March 2025. The campaign, which involved the development of FOI information resources and the launch of an awareness-raising online FOI quiz and competition, resulted in more than 1,100 completions of the quiz. 90% of quiz respondents also reported that they felt FOI 'could be useful to them in future'.
FOI practitioners reporting confidence in their FOI skills increases by 10% (from baseline to be captured with survey)	Not assessed	A baseline figure of 67% of practitioners reporting that they were 'confident' or 'very confident' they had the skills required to do their job was published in May 2023. A follow-up survey in March 2024 found that this figure remained static, at 67%. We did not identify an additional appropriate opportunity to capture further related data in 2024-25. This is because we have sought to principally capture relevant data within wider survey work, only surveying stakeholders where there is a need to collect data in relation to a range of issues, rather than asking single questions for monitoring purposes alone.

		We have, however, developed resources intended to build practitioner skills and confidence around key issues, including the launch of an online webinar programme focussed on key issues of relevant to the practitioner community. We plan to review and revise this measure when developing our 2025-2029 Communication and Engagement Framework.
Increase subscribers to newsletter (from 360 to 800)	Achieved	As of 31 March 2025, we had 1,008 active subscribers to our newsletter. Work continues to grow our subscriber base across 2025-26.
80% or more of participants in training, events or presentations given across each year report main learning goal set for the session achieved	Achieved	86% of attendees at the Centre for FOI Conference reported that the event gave them a better understanding of FOI issues, while 93% reported that they learned something to help them in their job. For our online 'Get It Right First Time' webinars, 98% of respondents told us that the webinar had given them a better understanding of our FOI appeal process.
75% or more of proactive news media engagement across each year results in top two key messages appearing in target publications	Not assessed	Given that the majority of our media engagement is either reactive or, if proactive, typically requires a fast turnaround, the setting of targets in this environment has been both challenging, and of lower priority. For this reason, performance against this measure was not fully assessed across 2024-25. We intend to replace this measure in our 2025-2029 communication framework with one which more reliably captures our impact in this area.
Increase users and pageviews on website by 20% from May 2022 baseline	Achieved	March 2025 saw a 99% increase in users and a 62% increase in pageviews from May 2022.
Average engagement rates of 1.5% and above for posts on social media	Achieved	Relevant data on engagement rates on X / Twitter became unavailable in January 2025, due to changes in the data made available to subscribers. Prior to this, our average engagement rate between April 2024 and December 2025 was 4.2%, significantly higher than our 1/5% target. We have now expanded our social media profile to include LinkedIn and Bluesky and are looking to develop our Instagram account. This figure also represents an increase from 3.7% in 2023-24, and 1.9% in 2021-22.
Average of 85% or more of targets set for views, engagement with or downloads of resources, reports and campaigns are met across each year	Achieved	Targets were set for four outputs across the year. The average of targets achieved across these outputs was 169%, significantly exceeding our 85% target.

Accessibility

We want as many people as possible to use our website and find it easy to use. This involves continuous processes to improve Accessibility and comply with relevant Web Content Accessibility Guidelines (WCAG 2.22 AA currently).

In the previous year, an initial UK Government Digital Service (GDS) compliance test took place on 27 September 2023, with we acted upon by February 2024. During 2024-25 we undertook an extensive accessibility audit, which assessed our website using a range of digital and manual testing techniques. This included manual testing by users with differing accessibility requirements, to support the identification of improvements that might be made to meet particular accessibility needs.

Following this activity, work on a range of identified improvements is nearly complete. This will then feed into the development of a revised and updated accessibility statement.

We will continue with internal reviews on content at regular intervals for both content and website design (e.g. via our Key Document Processes and Records Management Plan).

We are always looking to improve the accessibility, both of our website and of the information we publish and invite anyone with queries or problems to contact us by a number of means, including emailing us at enquiries@foi.scot.

Civil society engagement

We undertook work to promote FOI rights to civil society groups in various ways across 2024-25.

We continued our active support of the Scottish Public Information Forum across the year: a forum hosted by the Campaign for FOI in Scotland which brings together campaigners, requesters, authorities and regulators to explore issues relating to access to information in Scotland and beyond. Through these sessions we share updates on FOI, engage with key stakeholders and discuss and explore a wide range of issues relating to FOI law. We also support this forum through the commission of live transcription services to support the accessibility of the forum for as wide a range of participants as possible.

We also supported the Campaign for Freedom of Information in Scotland in through a public event to celebrate both the impact of FOI in Scotland over the last 20 years and the 40th anniversary of the Campaign for FOI in Scotland. The event, which was open to all, included contributions and reflections from the Commissioner, MSPs, requesters, journalists and campaigners, alongside the architect of Scotland's FOI law, Lord Wallace of Tankerness.

In March 2025 we launched a campaign to promote awareness of FOI rights among children and young people, in partnership with Young Scot. The campaign involved the promotion of relevant information on FOI rights, both online and through the Young Scot newsletter. Alongside this, we developed an interactive FOI quiz and competition aimed at young people, which was designed to both raise awareness of FOI rights and capture views on the perceived value of FOI.

The campaign was a huge success, with more than 46,000 young people accessing the related newsletter, and over 4,500 viewing the quiz, either online or through the Young Scot app. This led to more than 1,000 completions of the quiz, with 90% of quiz respondents telling us that the felt FOI might be "very" (58%) or "quite" (32%) useful to them in future. (Only 3% of respondents felt that it would not prove useful).

Due to the success of the quiz a decision was made to keep the resource live for a further month beyond its initial closure date.

We provided training and guidance for users and potential users of FOI from the media, delivering sessions for both journalism students at the University of Stirling and Scottish members of the BBC-funded Local Democracy Reporting Service. Sessions focussed on both raising awareness of FOI rights and their effective use by journalists, and hints and tips on making focussed, targeted and effective requests.

We also took part in a workshop at the March 2025 eCase FOI Awards Conference, aimed at raising awareness within public authorities of the need to ensure that their FOI functions are as accessible as possible to individuals from minority groups. The session, which was delivered alongside colleagues from the civil society organisation MySociety and the UK Information Commissioner's Office, encourage public authorities ensure that both information "entry-points" for minority groups and the language used in FOI and related communications were as open, clear, welcoming and accessible as possible, in order to support access, engagement and understanding.

Commissioner David Hamilton also participated in the International Conference of Information Commissioners (ICIC)'s Gender and People in Vulnerable Situations Working Group, contributing to an international dialogue which led to the adoption of guidelines for the promotion of FOI to groups in situations of vulnerability, at the 2025 ICIC conference.

Finally, we also continued our active contribution to the work of Scotland's Open Government Partnership as a standing observer in the Steering Group.

Engagement with Scottish Parliament

The Commissioner David Hamilton gave evidence to Standards Committee in January 2025, with the Commissioner's evidence focussed on the work being done to address the backlog of FOI appeals in the Commissioner's office and speed up appeal processes, while also discussing the need for FOI law to be revised and reformed to ensure it remains fit for purpose.

The Commissioner went on to give evidence to the Parliament's SPCB Supported Bodies Landscape Review Committee in February 2025, discussing the quasi-judicial nature of his specific role, and highlighting the importance of independence in the effective delivery of his functions.

Supporting good practice

We worked throughout the year to support public authorities to develop and improve their FOI performance, through the sharing of good practice and the development of events and engagements designed to drive improvement. Activities carried out across 2024-25 included:

- A discussion at the Scottish Government Directors Meeting featuring Commissioner David Hamilton discussing the importance of timely, accurate and considered FOI responses.
- The development of a series of 'Get It Right First Time' lunchtime webinars for public bodies, designed to introduce, explain and encourage best practice in relation to our new appeal processes. More than 300 FOI practitioners attended the webinars, with 98% reporting a better understanding of the process as a result.
- The development of a workshop focussed on sharing good practice in FOI reviews at the 2024 Holyrood FOI conference
- Providing expert advice in a number of free webinars in partnership with eCase, including an 'FOI clinic' session, alongside sessions on reducing appeals and responding to complaints.
- Developing an EIR-focussed workshop in partnership with the UK Information Commissioner's Office (ICO) as part of the ICO's annual data protection conference.
- Providing updates, advice and good practice information at public authority staff network meetings, including the Scottish Government Case-handling Network, Social Security Scotland's information governance group and the Society of Local Authority Lawyers and Administrators in Scotland (SOLAR) conference.

Policy and legislation highlights

Right to Information Rating Review

We provided detailed data and commentary to the international civil society organisation the Centre for Law and Democracy, to support their effective rating on Scotland's FOI law on the organisations Right to Information (RTI) Rating.

We anticipate that the Centre's rating of Scotland's law against a range of international best practice measures will be available shortly.

FOI Reform Bill

Following Katy Clark MSPs 2023 consultation on FOI reform, the Commissioner provided comment in 2024-25 on a draft of her FOI Reform Bill. The Bill was subsequently laid in the Scottish Parliament in June 2025.

The Commissioner's comments on the Bill were focussed on ensuring that the Bill's proposals were both practical and enforceable, while avoiding unintended consequences on the effective operation of Scotland's FOI law. We also offered comment on key areas of technical reform, designed to fine-tune key elements of the law and close statutory anomalies which had been identified in the 20 years since the Scotland's FOI was initially passed.

Measures proposed in the Bill include:

- Steps to support the extension of FOI to third parties that deliver public services
- Reform of the FOI Act's duty to publish information, replacing the current duty with a requirement to comply with a publication 'Code of Practice' issued by the Commissioner
- The introduction of a statutory requirement to appoint an FOI Officer, responsible for fulfilling a specific list of duties in relation to FOI compliance and reporting
- The removal of the Scottish First Minister's power to override a decision of the Commissioner (which has never been used)
- Extension of criminal offence parameters to prevent deliberate destruction of information with the intent of frustrating future FOI disclosure.

We look forward to engaging with the Scottish Parliament on the progression of the Bill as it makes its way through the Scottish Parliament.

Consultation advisory group on extension to social care

We also actively participated in the Scottish Government's Consultation Advisory Group, which met regularly across the year to explore and discuss issues relating to the extension of FOI rights to the care sector, and inform the development of the Scottish Government's forthcoming consultation on this issue. As part of this engagement, we provided information and reassurance to the group on both the impact on FOI on other sectors which were designated in recent years (including the social housing sector) and information on the guidance which would be made available by our office to support any organisation designated under FOI.

Celebrating the 20th anniversary of FOI

1st January 2025 marked the 20th anniversary of FOI law in Scotland. We are supporting a number of events and activities across 2025 to celebrate this important landmark, including events for the

public, public bodies, and other stakeholders. Many of these activities and events are described elsewhere in this report.

We also took time in January 2025 to record celebrate the impact of FOI on Scotland, exploring 20 years of FOI in 20 numbers. This included data revealing that:

- An estimated 1.4 million FOI requests have been made in Scotland over the last 20 years.
- 86% of the requests made have been responded to on time.
- 75% result in some or all of the information being provided, with that figure rising to 83% when 'information not held' cases are discounted.
- 10,264 appeals have been made to the Commissioner's office.
- 79% of appeals were made by members of the public.
- 65% of the Commissioner's decisions find fully or partially in the requester's favour.
- Only 6% of the Scottish public agreed with the statement that 'FOI is a waste of public money' – the lowest proportion since this question was first asked in 2011.

The full list celebrating '20 years in 20 numbers' is available on our website at:

www.foi.scot/celebrating-20-years-foi-20-numbers

Review of Section 60 Code of Practice

We provided extensive comments to the Scottish Government on amendments that may be made to the FOI Act's 'Section 60 Code of Practice' in August 2024. This was done to support the Scottish Government in its review of the Code following a commitment to do so arising from its 2022-23 consultation on FOI reform.

We look forward to learning more about the Scottish Government's plans for the development of this vital Code of Practice in due course.

AI Regulatory Network

We met with fellow regulators during 2024-25 to discuss and explore the impact of AI on our various organisations and functions and share details of good practice and relevant strategies and developments. We will continue to actively engage and share learning within this network across 2025-26.

FOI Awards

The Commissioner continued to support the FOI Awards sponsored by (software supplier) eCase across 2024-25. The awards, which were launched in November 2022, took place for their third year, recognising and celebrating FOI good practice across the UK.

In 2024-25 awards were made across four categories:

- Practitioner of the Year
- Team of the Year
- Rising Star

The Commissioner was one of the judges for the awards, alongside colleagues from the UK Information Commissioner's Office (ICO), the Information and Records Management Society, the UK and Scottish Campaigns for FOI and others.

Award-winners were announced at a free conference in London in March 2025. The Commissioner delivered a keynote address at the conference, while staff from our office also took part in panel discussions focussed on bringing FOI to minority groups.

We were delighted to see good practice from Scotland recognised through the awards, with a staff member from SEPA winning the Practitioner of the Year award, while SEPA's FOI team were also highly commended in the Team of the Year category.

We look forward to continuing our support for the eCase FOI Awards in 2025-26.

International engagement

In June 2024 we attended the 16th Annual International Conference of Information Commissioners in Tirana, Albania, networking with our peers from more than 50 countries across the world, sharing details of both current issues and challenges, along with opportunities and areas of good practice.

We also met with colleagues from the Ghanaian Right to Know Commission, sharing both practical information on the structuring and operation of our organisations, alongside wider issues relating to the promotion and enforcement of FOI in our respective countries.

The Commissioner also met with his Irish counterpart in September 2024, sharing details of exploring common issues and challenges while, in October 2024, he visited Kyiv to participate in a conference focussed on the implementation of access to information under martial law. The Commissioner went on to give his support to the Kyiv Declaration, a UN-backed declaration to create an access to information framework for authorities to adopt in times of conflict.

We continued strong working relations with colleagues in the UK Information Commissioner's Office (ICO), regularly sharing information and learning with ICO colleagues, and work jointly on specific objectives, including the eCase FOI Awards and various workshops and webinars. We also worked in partnership with ICO colleagues to develop a joint workshop focussed on access to environmental information, which was delivered during the ICO's 2024 online conference.

Business Support Performance

Enquiries

The Commissioner has a duty to promote FOI law and, under this duty, provides advice and guidance to anyone with questions about FOI or related issues, including the public and public authorities. Most of our enquiries are from the public and this service is one of the main direct points of contact with us. Since FOI was introduced in 2005, we have answered more than 28,800 enquiries from people seeking information and advice on FOI rights and responsibilities.

The numbers of enquiries received in 2024-25 as a whole, and in each quarter, with comparative figures for 2022-23 and 2023-24, are:

	2022-23	2023-24	2024-25
Q1	163	228	220
Q2	185	209	202
Q3	236	186	173
Q4	224	236	245
Total	808	859	840

In 2024-25, the majority of enquiries related to requests for advice on making and responding to information requests and requests for reviews, making appeals to this office and providing information on the referral of matters to the UK Information Commissioner's Office. This is consistent with previous years.

Type of enquirer	%
Public and other ⁶	72%
Public authority ⁷	15%
Media	5%
Commercial / private enterprise	2%
Elected Representative	1%
Voluntary / campaign organisation	1%
Academic / student	1%
Categories <1%	3%

Response times

We recognise the importance of good performance and quality in the delivery of the enquiries service and met both enquiry KPIs that were in place for 2024-25.

Of the enquiries closed in 2024-25, 814 were responded to within five working days and 23 were responded to within 20 working days. There were 3 open enquiries at the end of 2024-25.

We were able to respond to 100% of enquiries within 20 working days

⁶ "Public and other" represents all individual members of the public with no identified affiliation to an organisation or group.

⁷ Includes prospective public authorities falling within the Commissioner's jurisdiction & UK public authorities.

Performance measure 2024-25	Target (%)	Actual (%)
answered in 5 days	90%	97.25%
answered in 20 days	95%	100%

More detail on the Commissioner's Enquiries performance in 2024-25 is set out in the report considered by the SMT on 20 May 2025, available at: <https://www.foi.scot/governance-and-finance>

The Commissioner's FOI and subject access performance

As a Scottish public authority, we are subject to FOI law and must respond to the requests for information we receive. In 2024-25, we received 148 information requests (2023-24: 117) and 4 requests for review (2023-24: 7).

If we don't hold information, we will advise the requester and point them to where they might get it (if we know) or tell them about relevant information we do hold.

Requests for information

Received	2022-23	2023-24	2024-25
Brought forward from previous year	1	1	5
Requests received	49	117	148
- FOI requests	49	116	147
- EIRs requests	0	1	1
Request caseload	50	118	153
Closed	2022-23	2023-24	2024-25
Total requests closed	49	113	152
Information provided in full	4	26	15
Information partially supplied	8	15	20
Information not held	30	60	108
Information not supplied	7	12	9
- Clarification not provided	1	1	2
- Request withdrawn	2	1	4
- Exempt	3	5	2
- Neither confirm nor deny	0	0	0
- Repeated	0	2	0
- Excessive costs	0	1	0
- Information request invalid	0	0	1
- Vexatious	1	2	0
Fee charged	0	0	0
Requests open at end of year	1	5	1

Requests for review

Requests for review	2022-23	2023-24	2024-25
Brought forward from previous year	0	0	0
Review requests received	0	7	4
Review caseload	0	7	4

Closed	2023-23	2023-24	2024-25
Total reviews closed	0	7	4
Internal review upholds original decision in full	0	6	3
Internal review partially upholds original decision	0	0	1
Internal review substituted a different decision	0	0	0
Request for review invalid	0	1	0
Request for review withdrawn	0	0	0
Requests for review open at end of year	0	0	0

Response times

The 100% targets for responding to requests for information and requests for review are targets that we aim to meet at all times.

We did not meet our KPI target for responding to information requests this year. One request for information took 24 working days to respond to in Q1. This was down to a technical issue with the software being used to transfer the information securely.

Performance measure 2024-25	Target (%)	Actual (%)
% requests for information answered within 20 working days	100%	99%

We did meet our KPI targets for responding to review requests.

Performance measure 2024-25	Target (%)	Actual (%)
% review requests answered within 20 working days	100%	100%

More detail on the Commissioner's FOI performance in 2024-25 is set out in the committee report considered by the SMT on 20 May 2025, available at:

<https://www.foi.scot/governance-and-finance> .

Subject access

The data protection right of access, commonly referred to as subject access, gives individuals the right to obtain a copy of their personal data as well as other supplementary information. The Commissioner is also subject to data protection law and must respond to subject access requests. This helps individuals understand how and why we are using their data and also enables them to

check that we are doing this lawfully. Requests are forwarded, on receipt, to the most appropriate member of staff for a response. We maintain a record of all subject access requests in our case management system.

In 2024-25, we received 17 subject access requests (2023-24: 16).

Response times

We have a target to meet 100% of subject access requests within a calendar month and this target was met in 2024-25.

More detail on the Commissioner's subject access performance in 2024-25 is set out in the committee report considered by the SMT on 20 May 2025, available at:

<https://www.foi.scot/governance-and-finance>

Service standards

Each financial year we review the way we have provided our service by looking at the compliments received and complaints made and the outcomes of those complaints.

Compliments recorded

In 2024-25, we recorded 132 compliments (2023-24: 115).

The majority of compliments came from applicants, enquirers and public authorities and thanked us for a number of aspects of our work, mainly helpful, professional assistance with appeals (at validation and investigation stage) and prompt, clear responses to enquiries.

Our Policy and Information Team also received a number of compliments regarding their involvement in webinars and events.

There are no service standards or targets relating to compliments.

Complaints about our services

Our Complaint Handling Procedures (CHP) set out how we manage and respond to complaints and are based on the Model Complaint Handling Procedures published by the Scottish Public Services Ombudsman. The CHP seek to resolve dissatisfaction about any aspect of our service as close as possible to the point at which the complaint arises and, where appropriate, to conduct a thorough, impartial and fair investigation of the complaint so an evidence-based decision on the facts of the case can be made.

In 2024-25:

- we received 14 complaints (2023-24: 7), the majority of which related to delays in deciding appeals.
- all complaints were either resolved at the frontline or investigated:
 - 7 complaints were closed at frontline response (stage 1)
 - 7 complaints were closed following an investigation (stage 2)
- there were no complaint cases open at 31 March 2025.

Complaint KPIs

In 2024-25 all complaints at stage 1 and stage 2 met the response time target.

7 complaints were upheld or partially upheld so we missed our target that less than 15% of complaints are upheld in part or full. The cases that were upheld all related to appeal delays.

Performance measure	Number	Target (%)	Actual (%)
Complaints closed	14		
Stage 1 Resolved at Frontline Response	7	100% resolved in 5 days	100% resolved in 5 days
Stage 2 Direct to Investigation or Escalated from Frontline Response	7	100% answered in 20 days	100% answered in 20 days
Complaints upheld in part or full	7	less than 15%	Not met – 50% of complaints upheld in part or full

Environment and sustainable development

The Commissioner aspires to attain high environmental standards, minimising the effects on the environment and where possible making a positive contribution to enhancing the environment. The aim is to continually improve our environmental performance, to protect the environment by reducing pollution and resource consumption and to operate in a manner that supports and encourages the natural diversity of plant and animal life. We have not identified any specific aim or risk relating to climate change. However, improving our environmental performance will contribute towards wider efforts to mitigate climate change.

Environment

The Commissioner's Environmental Policy details a number of objectives through which we aim to manage and, where possible, reduce any impacts on the environment that are due to our activities. Generally, we are committed to improving the environmental performance of our organisation, which involves protecting biodiversity, reducing pollution and carbon emissions.

We also continue to be committed to improving efficiency in how we function as an organisation and in how the office is managed and in 2024-2025 we:

- continued our hybrid working practices
- adopted a no-paper policy
- continue the use of telephone and video conferencing to replace in person face to face meetings where appropriate
- selected the most environmentally friendly products for cleaning where possible.

Our Environmental Policy can be found on our website - [EnvironmentalPolicy.pdf](#).

Sustainability

The Commissioner's primary function is to enforce and promote Scotland's freedom of information legislation. Promoting and increasing sustainability is a challenge as we are a small, single site organisation. However, our office can make a direct contribution to sustainability through the management of its carbon footprint. We remain committed to managing and, where possible, reducing further our carbon footprint and will continue to seek ways to do so.

The Commissioner's Statement on Sustainable Growth for 2024-25 has been published and can be found at: [2024-25 Statement Sustainable Growth.pdf](#).

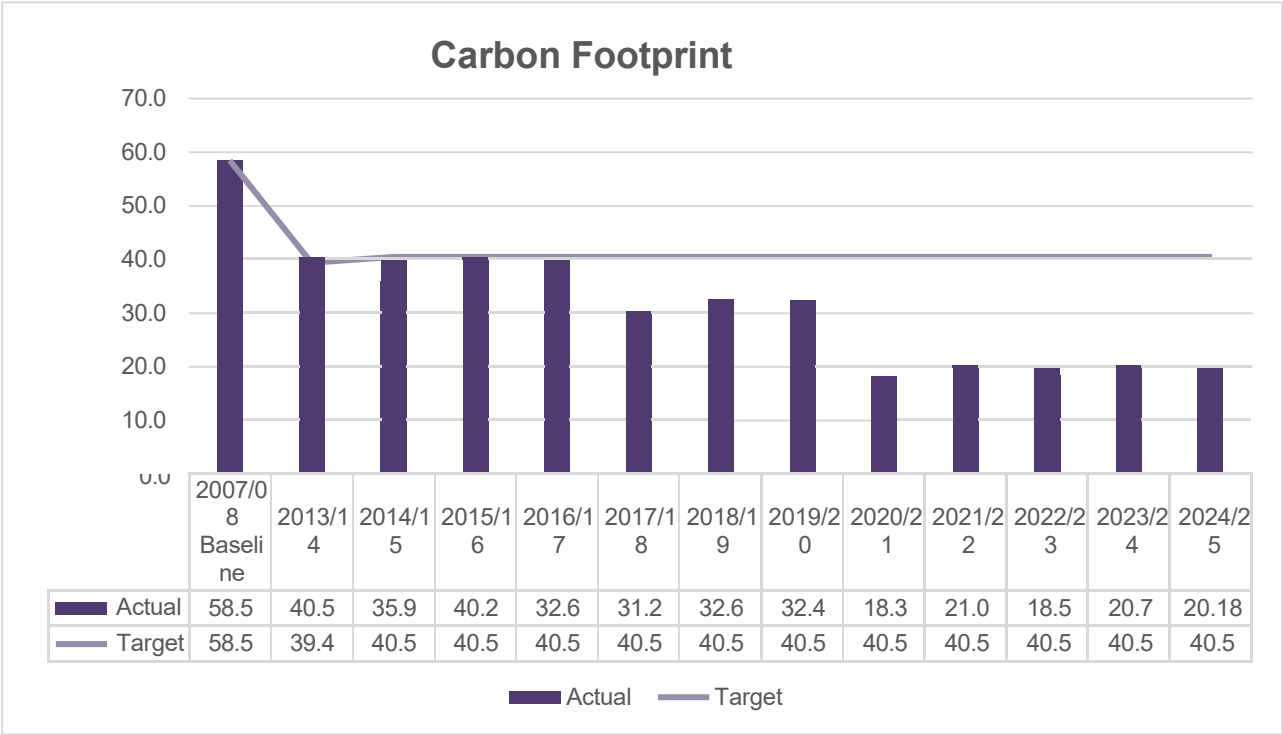
Carbon footprint

For 2024-25, the total organisation CO₂e is 20.18 tonnes (2023-24: 20.67 CO₂e tonnes) – this is significantly less than our annual target to be below 40.5 tonnes CO₂e and can be contributed to the following:

- There has been a 65.5% reduction in CO₂ emissions from the 2007/08 baseline.
- Emissions from energy consumption reduced this year. The decrease in electricity usage is in partly due to the removal of desktop pcs. We continue to manage heating using a time-controlled boiler control which is adjusted according to the current weather forecasts.
- Business travel continues to increase as meetings and events are increasingly taking place in-person. However, flights in 2024-25 only comprised of European journeys, which means travel CO₂e compared to 2023-24 decreased substantially. We aim to

travel by public transport as much as possible to ensure carbon emissions are as low as possible.

- As most of our work is digital the need for paper has reduced. We have been able to reduce the number of visits to the office premises for on-site shredding from 2023-24. This reduction in visits contributes to the reduction in emissions resulting from less shredding contractor travel.



Community, social and human rights

There is an established connection between the right to access to information and equality and human rights. People often use their FOI rights to access information to help them participate in social and community engagement, particularly with the public sector. Where they are dissatisfied with the response to an information request they may appeal the case to the Commissioner. We are committed to conducting our work to the highest standards and building positive relationships with communities across Scotland.

We monitor public awareness of the right to information and promote effective use of FOI rights to the public and civil society organisations. We regularly see social and community engagement issues in appeals and enquiries to our office.

Fraud and bribery

We are committed to preventing fraud and corruption in our organisation and have appropriate systems in place to maintain an anti-fraud culture. These systems include:

- assessing and reviewing the organisation's overall vulnerability to fraud and the specific areas which are most vulnerable
- developing and maintaining effective controls to prevent fraud
- ensuring that if fraud occurs a vigorous and prompt investigation will take place
- taking appropriate action in all cases, where justified
- recording and reporting all cases of fraud and bribery
- highlight requirements as part of staff induction.

There have been no fraud or bribery cases in 2024-25 (2023-24: 0).

Payment to suppliers

We are committed to the Scottish Public Finance Manual (SPFM) requirements to ensure the prompt payment of invoices for goods and services and have KPIs which are in accordance with the SPFM requirements. Our KPIs require us to pay 95% of undisputed invoices within 10 days of receipt or fewer and 100% of undisputed invoices within 30 days or fewer and we met these in 2024-25.

Performance Measure	Target (%)	Actual (%)
Settled undisputed targets within 10 days	95%	100% (exceeded)
Settled undisputed invoices within 30 days	100%	100% (met)

Further information on this area of performance can be found in the committee report considered by the SMT on 20 May 2025, available at: <https://www.foi.scot/governance-and-finance>.

Corporate performance

An operational plan is approved for each financial year and an Operational Plan (linked to the Strategic Plan 2024-28) was agreed for 2024-25 and published on our website. More information is available at: <https://www.foi.scot/strategic-and-operational-plans>.

The Operational Plan 2024-25 was set out as a programme of actions listed under types of operational activity, with cross references to the strategic aims supported by the action. The actions listed were business as usual (BAU) and projects.

In general, BAU was managed and monitored in line with set targets, performance indicators (as set out in the Performance and Quality Framework 2023-2024 & 2024-25, established reporting structures and approved policy). Projects were managed according to project management principles and practice, applied as appropriate.

The Operational Plan 2024-25 Monitoring Report was used as a working document to form the basis of on-going monitoring and progress against the plan (BAU and projects) was reviewed every two months by the SMT, updated and then published.

Governance

The Governance Arrangements (GA) sets out the Commissioner's governance arrangements and monitoring and reporting systems that are in place to ensure that strategic objectives are delivered and that there is an appropriate level of accountability and control. More information is available on the Commissioner's website at: <https://www.foi.scot/governance-and-finance>.

Further information on the governance structures that are in place is also set out in the Accountability Report section of this Report 2024-25.

Governance reporting

Governance and Quality Assurance Reporting Arrangements (GRA) include 35 reporting measures (more information is available at: <https://www.foi.scot/governance-and-finance>).

Risks

Risk is actively managed and regularly reviewed through an appropriate and proportionate framework which covers both strategic and operational risks and which identifies the key risks facing the organisation. Operational risks are aligned to our strategic objectives and strategic risks and are assigned to an owner (SMT or head of department) who has responsibility for ensuring that the risk is managed and monitored appropriately.

In 2024-25:

- the Commissioner ensured that risk management was embedded into corporate decision-making processes so that the impact of policy decisions on risk was considered when a strategic or operationally significant decision was taken or policy or procedure approved
- the Commissioner was assured that risk was, and continued to be, managed effectively
- the risk profile of the organisation, that is the risks we faced, how the risks affected the achievement of objectives, how the risks were mitigated and how this affects future plans and performance, changed throughout the course of the year.
- the Commissioner defined strategic risks as those which relate to the organisation's ability to deliver long-term and strategic aims and which derive from the relationship with the external environment and legislative context

- the Commissioner defined operational risks as those relating to issues which impacted directly on day-to-day activity and which impacted on the operational delivery of the annual operational plan

During 2024-25, risks were regularly reviewed by the Commissioner and the SMT, and the Advisory Audit Board carried out its annual review of the strategic risks. Fourteen strategic risks were identified throughout the year which covered the following areas:

- the allocation and maintenance of sufficient resources to FOI
- challenges to the economy
- challenges to public sector funding
- the practice, governance and performance of the office of the Scottish Information Commissioner
- Cyber security

We recognised that the highest operational risks related to:

- appeal journey times – recognising that if case journey times are not within the standards or targets set, it is likely to undermine confidence in our enforcement process. We mitigated this risk by actively monitoring organisational targets, reviewing procedures, adopting a backlog specific strategy, actively monitoring and actioning resource requirements and keeping our stakeholders informed.
- having sufficient resources to enable us to carry out our regulatory role, including physical resources and maintaining operational output to take account of increasing volumes and number of cases. We mitigated this risk by making bids for contingency funding to the SPCB and actively monitoring and managing the volume of cases, adjusting decision-making levels, updating procedures and recruiting new staff.
- having secure and resilient IT systems and equipment – we mitigated this risk by updating IT security and management policies, providing regular staff training and ensuring appropriate cyber resilience measures were in place.
- ensuring our resources are effectively applied and monitored – we mitigated this by ensuring more reactive workforce planning, proactive budget control and revising our approach to procurement.
- impact of significant staff absence (SMT) – we mitigated this risk altering team structure, building resilience and identifying and addressing single points of failure.

Future plans and performance

Risks continue to be tackled aggressively and mitigated as quickly as possible

Strategic Risks drawn out from environmental scanning and internal review are reviewed Quarterly.

A living document approach continues to successfully embed operational risk into mainstream work. The new risk set complements the strategic risks and allow us to identify and mitigate much earlier. Risk Managers use registers as a tool to support decision making rather than just a historical recording mechanism. This “living document” is reviewed and discussed at monthly SMTs.

Statutory reporting

In 2024-25 we complied with our statutory reporting duties by:

- laying our Section 46(1) report on performance before the Scottish Parliament, as required by the FOI Act
- laying our Annual Report and Accounts 2024-25 before the Scottish Parliament
- publishing our report under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017
- publishing information on our website on specific expenditure areas under the Public Services Reform Act 2011 (PSRA).

The PSRA also requires the Commissioner to report on the measures taken to:

- improve efficiency, effectiveness and economy in the exercise of his functions – the work undertaken to meet these requirements is described throughout this report
- promote and increase sustainable growth – our statement on Sustainable Growth has been published.

More information is available at <https://www.foi.scot/governance-and-finance> .

The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity and the Wildlife and Natural Environment (Scotland) Act 2011 introduced a requirement for all public bodies to make a report publicly available on their compliance with the biodiversity duty. Biodiversity duty reports are required every three years. Our Biodiversity Duty Report 2021-23 was published in April 2024 and can be found at <https://www.foi.scot/governance-and-finance>

Information and records management

The Commissioner recognises and promotes good records management. The efficient and secure management of information is an ongoing priority. During 2024-25, we:

- managed records effectively in line with our Information and Records Management Policy and Information and Records Management Handbook
- ensured that our data handling is compliant with the UK General Data Protection Regulation and the Data Protection Act 2018
- enhanced the security of our information
- met our target to maintain a compliant publication scheme and Guide to Information – we ensured that we published and made accessible as much information as possible and in addition to the agendas and minutes of the SMT meetings we also published the committee reports (and related papers) where we did not need to withhold information on the basis of the relevant exemptions either in the FOI Act or the EIRs.

Re-use of public sector information

The Commissioner continues to comply with the Re-use of Public Sector Information Regulations 2015 by:

- publishing our public task statement

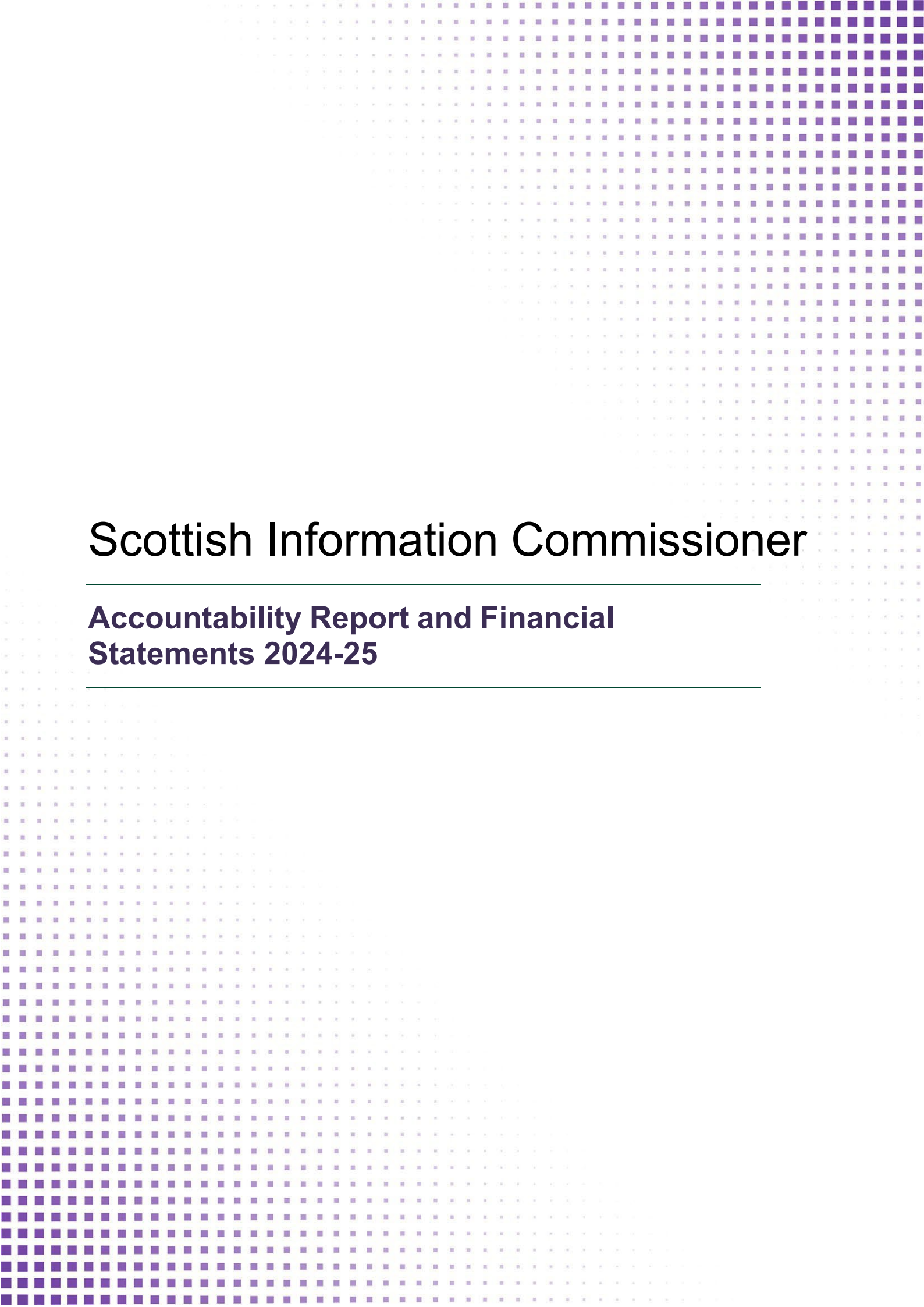
- publishing our re-use statement
- making all of the information published on the Commissioner's website subject to the Open Government Licence, which gives the right to re-use the information subject to conditions
- issuing guidance on how to make re-use requests and complaints
- publishing our information asset register.

We received no re-use requests in 2024-25.



David Hamilton, Accountable Officer

Date: 01 October 2025



Scottish Information Commissioner

Accountability Report and Financial Statements 2024-25

ACCOUNTABILITY REPORT 2024-25

For 2024-25, the Accountability Report includes the following sections:

Parliamentary Accountability and Audit Report – this explains how the Commissioner is accountable to the Scottish Parliament.

Corporate Governance Report – this explains the composition and organisation of the Commissioner's governance structures and how they support the attainment of the Commissioner's objectives.

This report contains the following:

- **Commissioner's Report** – this provides information about the Commissioner and his Senior Management Team (SMT), staff information and data incidents in 2024-25
- **Statement of the Accountable Officer's Responsibilities** – this gives details of the duties of the Accountable Officer and how these duties have been met in 2024-25
- **Governance Statement** – this explains the systems by which the organisation is directed and controlled, sets out the governance framework and includes details on the management of risk
- **Remuneration and Staff Report** – this includes details of the remuneration and pension benefits of the Commissioner and the SMT and the staff report.

Parliamentary Accountability and Audit Report

1. The Commissioner is held to account by the Scottish Parliament (Parliament) through statutory arrangements put in place by the Freedom of Information (Scotland) Act 2002 (the FOI Act).
2. The Commissioner was appointed by His Majesty King Charles III, on the nomination of the Scottish Parliament, and the Scottish Parliamentary Corporate Body (SPCB) determines the Commissioner's salary and the terms and conditions upon which they hold office. The SPCB approves the Commissioner's annual budget.
3. The Commissioner must send a copy of the annual accounts to the Auditor General for Scotland for auditing. The Auditor General for Scotland has appointed Grant Thornton UK LLP to carry out the external audit on their behalf.
4. For each financial year,
 - the Commissioner's audited Annual Report must be laid before Parliament within 9 months after the end of the reporting year, that is before 31 December 2025
 - the Commissioner's general report on the exercise of the functions conferred on him under the FOI Act, must be laid before Parliament within 7 months after the end of the reporting year, that is before 31 October 2025.

Corporate Governance Report

Commissioner's Report

Background

5. Our financial statements have been prepared in accordance with the Freedom of Information (Scotland) Act 2002 (the FOI Act) Schedule 2, paragraph 5(1).
6. On 16 October 2023, David Hamilton took up his appointment as Commissioner, for a fixed term of six years, and is the designated Accountable Officer accountable to the Scottish Parliament for the finances of the Commissioner.
7. The Commissioner receives funding through the SPCB which has the power to approve the Commissioner's budget.

Senior Management Team

8. For the financial year ended 31 March 2025, the Commissioner's SMT comprised:
 - David Hamilton, Scottish Information Commissioner
 - Helen Gardner-Swift, Head of Corporate Services - to 24/10/24
 - Euan McCulloch, Head of Enforcement
 - Claire Stephen, Head of Policy and Information

Register of interests

9. Declarations of Interest for the SMT are published on the website and are updated each year. Declarations of Interest of other staff are obtained and held when required.
10. The declarations of interest can be found in Class 1 at [Our Guide to Information.](#)

Personal data related incidents

11. Appropriate technical and organisational measures are in place to meet data protection and accountability requirements and to ensure that personal information is safeguarded including:
 - a comprehensive Data Protection Policy and Handbook
 - a data protection officer (DPO)
 - Privacy Notice
 - Information and Records Management Policy
 - Information and Records Management Handbook
12. Training on data protection and information security is included in the induction process for all new members of staff. All members of staff received refresher training and were provided with data protection and UK GDPR updates.
13. When working remotely, all members of staff are still bound by our requirements regarding the security of information and are required to adopt the same information security measures that they would take if working in the office premises.
14. There were no significant personal data related incidents in 2024-25.

Provision of information to employees

15. We have adopted the principles of openness and participation in our organisation and place a high level of importance on both informing and consulting staff. We do so by routinely publishing minutes of meetings, providing access to management papers, through oral and written briefings and by staff meetings and events. In 2024/25 we also instigated an annual staff survey to gather views on staff satisfaction and improvements.

Pension costs

16. The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “alpha” – are unfunded multi-employer defined benefit schemes but the Scottish Information Commissioner is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020. You can find details in the [Scheme valuations - Civil Service Pension Scheme](#).
17. For 2024-25, employers’ contributions of £378,080 were payable to the PCSPS (2023-24 £316,869) at the rate of 28.97% pensionable earnings.
18. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.
19. Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. For 2024-25, employers’ contributions of £9,262 (2023-24 £8,973) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and ranged from 8% to 14.75%. Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £260.91 (2023-24 £252.80), 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.
20. Contributions due to the partnership pension providers at the balance sheet date were £876.24 (2023-24 £840.91). Contributions prepaid at that date were £0.

Audit

21. The Commissioner’s financial statements are audited in accordance with paragraph 5(2) of Schedule 2 to the FOI Act by auditors appointed by the Auditor General for Scotland. Grant Thornton UK LLP have been appointed as the Commissioner’s auditors for a five-year period from 2022-23 to 2026-27 and have received no fees in relation to non-audit work.

Statement of Accountable Officer’s Responsibilities

22. Under paragraph 5(1) of Schedule 2 to the FOI Act, the Commissioner is required to keep accounts and prepare annual financial statements in respect of each financial year, in accordance with the directions of the Scottish Ministers. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs and application of resources of the Commissioner and cash flows for the financial year.
23. In preparing the financial statements, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:
 - observe the Accounts Direction 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
 - confirm that the Annual Report and Accounts as a whole is a fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.
24. The SPCB has appointed me as Accountable Officer. The responsibilities of the Accountable Officer (including responsibility for the propriety and regularity of the public finances) for keeping proper records and for safeguarding the Scottish Information Commissioner's assets, are set in the Memorandum to the Accountable Officer of the Scottish Information Commissioner which was provided to me on my appointment.
25. As Accountable Officer, I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Scottish Information Commissioner's auditor is aware of that information. So far as I am aware, there is no relevant audit information of which the auditor is unaware.
26. As Accountable Officer, I confirm the Annual Report and Financial Statements are, as a whole, fair, balanced and understandable and, also, that I am personally responsible for these documents and the judgements required in reaching that conclusion.

Governance Statement

Governance Framework: Scheme of Control

27. As Accountable Officer, I am responsible for maintaining a sound system of governance. Governance systems must ensure appropriate levels of internal control and support the achievement of the organisation's aims and objectives, while safeguarding assets and the funds approved by the SPCB for which I am responsible.
28. A scheme of control is in place, the key features of which are:
- The Commissioner holds the role of Accountable Officer.
 - The Commissioner leads a SMT whose membership is the Commissioner and the three Heads of Department and who have overall responsibility for the operation and development of the organisation (Corporate Services, Enforcement and Policy and Information). Each member of the SMT has delegated authority to make decisions as set out in the Commissioner's Scheme of Delegation. All decisions should be authorised in line with the Scheme of Delegation and approved policies and procedures.
 - Day-to-day operational management is the responsibility of the individual Heads of Department (HODs), their deputies and team members. The individual HODs are responsible for delivering the functions and business of office of the Commissioner to achieve the aims of the Strategic Plan 2024-2028.
 - The SMT has formal meetings each quarter which focus on governance reporting and meets monthly to discuss operational matters and required additional items. The key document Governance and Quality Assurance Reporting Arrangements sets out the matters to be considered at each of these meetings. The agendas, minutes and papers considered at the SMT meetings are published on our website at: [Governance and finance | Scottish Information Commissioner](#).
 - Information from the agendas, minutes and papers is only withheld where the relevant exemption(s) in the FOI Act or the EIRs would apply if a request were to be made for the information.
 - An Operational Plan is approved for each financial year which sets out how the Commissioner's vision and strategic objectives are to be realised in that year. Progress against the plan is regularly reviewed by the SMT which enables the monitoring of outcomes and the management of resources. The plan is laid out as a programme of actions listed under types of operational activity, with cross references to which strategic objective(s) each action supports and the HODs are accountable for their identified actions. The actions listed are a mixture of "business as usual" and one-off projects. Day-to-day operational management is the responsibility of individual HOD, their deputies and/or managers and their teams and the HODs report on operational performance and issues to the SMT.
 - The established and approved governance arrangements are set out in the key document Governance and Quality Assurance Arrangements which, together with the supporting key document Governance Reporting Arrangements, is published on the Commissioner's website at: [Governance and finance | Scottish Information Commissioner](#)

- External scrutiny is provided by
 - external auditors appointed by the Auditor General for Scotland
 - the Commissioner's Advisory Audit Board (AAB) as set out in its purpose and objectives at:
[Governance and finance | Scottish Information Commissioner](#)
- internal audits provided by an external internal auditor or expert, when required and possible

29. In 2021-22 an internal audit reviewed the effectiveness of our Governance and Risk Management arrangements and the internal auditor concluded:

- the Scottish Information Commissioner has effective and appropriate corporate governance and risk management processes in place
- the governance arrangements are well documented and supported by policies and procedures reinforcing standards of behaviour, with performance monitored on an ongoing basis
- there is also clear evidence of proactive risk management controls and practices.
- there were no reportable weaknesses identified in the internal audit as regards:
 - roles, responsibilities and terms of reference
 - formal performance evaluation of key governance forums/ organisational performance
- there is robust risk management policy
 - which has a defined, consistent and embedded approach for the accurate and timely identification and evaluation of risks related to achievement of business objectives
 - mitigating actions are identified to manage residual risk down to an acceptable level, in line with an agreed risk appetite/tolerance, with actions allocated and risk reported in line with agreed frequencies

30. The scheme of control is designed to manage rather than eliminate the risk of failure to achieve aims and objectives and, therefore, can provide only a reasonable and not an absolute assurance of effectiveness. Systems are in place and will continue to be developed to identify and evaluate risks and manage them efficiently, effectively, economically and proportionately.

31. The scheme of control has been in place for the year 2024-25 and up to the date of the approval of the annual report and accounts.

Scheme of Control - Review and assessment of effectiveness

32. As Accountable Officer, I am responsible for reviewing the effectiveness of the scheme of control. My review has been informed by:

- reports and comments made by the external auditors
- the work of the SMT

- checking implementation and progress through regular reporting of achievement against the Commissioner's Strategic Plan, the Operational Plan and risk registers
 - periodic review of the appropriateness of measures and policies in place
 - statements of assurance from delegated officers (as set out in the Governance Reporting Arrangements)
 - the strategic direction of the organisation
 - the advice of the AAB in relation to the Commissioner's governance arrangements
 - internal audit – two external reviews took place in 2024-25 relating to recruitment and cyber security.
33. Compliance with generally accepted best practice principles and relevant guidance on corporate governance has been assessed using an internal control checklist. The checklist is based on that provided within the Scottish Public Finance Manual (SPFM) and a proportionate approach has been adopted, reflecting the relatively small size and modest structure of the Commissioner's office whilst recognising the wide impact of the Commissioner's duties.
34. The internal control checklist and the statements of assurance provided by the HODs (as set out in the key document Governance Reporting Arrangements) and the assurance on the compliance with governance reporting arrangements have confirmed that effective controls and systems are in place.

Governance Framework: Management of risk

35. The Commissioner actively manages risk through an appropriate and proportionate framework which identifies, assesses, addresses, reviews and reports on risk, in the context of its risk appetite and environment. The framework:
- enables the organisation to take informed decisions across all its functions
 - gives confidence to those that scrutinise the organisation in the robustness of corporate governance arrangements
 - embeds risk management in corporate decision-making processes to ensure that the impact of policy decisions on risk is considered each time a strategic or operationally significant decision is taken or policy and procedures are approved
 - provides for the maintenance and regular reviews and updating of the strategic and operational risk registers.
36. The SMT approves the Risk Management Policy which defines the organisation's risk appetite and articulates the organisation's risk tolerance. The Commissioner's risk appetite is set at two levels, reflecting the differing natures of the Commissioner's duties and powers. Statutory duties impose functions which must be carried out, or carried out in a particular way, or to achieve a particular outcome. Statutory powers give the ability to carry out functions but they are not prescriptive about approach or outcomes.
- **Statutory functions:** the risk appetite is cautious to open. This risk appetite is assessed using appropriate caution to ensure the Commissioner meets statutory requirements, but the aim is to push the boundaries to achieve an acceptable level of reward, particularly in relation to our interpretation of FOI legislation.

- **Statutory powers:** the risk appetite is open, that is, willing to consider all potential delivery options and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (and value for money). In setting the risk appetite in this way, the Commissioner recognises that the appetite for some categories of risk will be more cautious or hungry depending on what they are and what type of impact they have.

37. The risk appetite helps the Commissioner to prioritise risk mitigations, and therefore, resources, on those risks outside of our agreed acceptable limits to actively monitor risk assessment and the use of target scoring within each of the risk registers ensure that the risk appetite is reflected in the register, supporting effective discussion when current scores are beyond the target or risk appetite and when risks are close or proximate.
38. The Commissioner's management of risk provides an ongoing system which identifies key risks and evaluates their potential impact on the achievement of strategic and operational objectives and the control measures in place or needed either to eliminate or mitigate the impact and/or reduce the likelihood of occurrence. Our systematic approach to risk ensures that there is a complete risk profile in place for each financial year. The evaluation of risk involves assessing its nature and extent so that effective and affordable control measures can be implemented.
39. The systems are designed to manage rather than eliminate the risk of failure to achieve the Commissioner's policies, aims and objectives and can only provide a reasonable and not absolute measure of effectiveness.

Risk appetite, tolerance, risk control and risk score

40. The [Risk Management Policy 2024-25](#) sets out how risk appetite, tolerance, control and scoring were managed within the Commissioner's risk framework.

Risk profile

41. In 2024-25, the risk profile of the organisation, that is the risks we faced, how the risks affected the achievement of objectives, how the risks were mitigated and how this affects future plans and performance, changed throughout the course of the year.
42. In 2024-25:
 - the overall risk management process was reviewed by the SMT to ensure that it was appropriate and effective
 - the Risk Management Policy and strategic risks were reviewed by the AAB.
 - the Commissioner defined strategic risks as those which relate to the organisation's ability to deliver long-term and strategic aims and which derive from the relationship with the external environment and legislative context
 - a Strategic Risk Register was agreed and reviewed and updated by the SMT on a quarterly basis.
 - the Commissioner defined operational risks as those relating to issues which impacted directly on day-to-day activity and which impacted on the operational delivery of the annual operational plan
 - a comprehensive Operational Risk Register was agreed and reviewed and updated by the SMT every month.

- individual risks were owned by Heads of Department
 - the risk assessment process took account of the cost, feasibility, probability, risk appetite and potential impact and action was planned and undertaken to address and mitigate risks.
43. The Performance Report Overview and Analysis sections explains the key risks, affecting performance, considered by the SMT in 2024-25 see page 13.
44. The risk management systems have been in place for the year 2024-25 and up to the date of the approval of the annual report and accounts.

Review of effectiveness of risk management

45. As Accountable Officer, I have reviewed the risk management arrangements. My review has been informed by:
- reports and comments made by the external auditors
 - the internal audit which reviewed the effectiveness of the risk management arrangements and which concluded:
 - there are effective risk management processes in place
 - there was clear evidence of proactive risk management controls and practices.
 - the work of the SMT
 - the management of risk by the organisation
 - the strategic direction of the organisation
 - the advice of the AAB in relation to the Commissioner's Risk Management Policy and strategic risks.
46. Compliance with generally accepted best practice principles and relevant guidance on risk management has been assessed using an internal control checklist. The checklist is based on that provided within the SPFM and a proportionate approach has been adopted, reflecting the relatively small size and modest structure of the Commissioner's office whilst recognising the wide impact of the Commissioner's duties.
47. The Risk Management Policy and the risk registers have been effective in enabling the SMT to manage the organisation's risk profile and include target risks which inform priorities when formulating and carrying out the annual Operational Plan.
48. SMT's active management of the risk registers and the implementation of the governance arrangements, has been effective in managing risk in decision making and planning practices.

Significant issues

49. During the financial year to 31 March 2025 and to the date of this statement, no significant control weaknesses or issues have arisen and no significant failures have arisen in the expected standards for good governance, risk management and internal control.
50. As Accountable Officer, I authorised the Financial Statements 2024-25 for issue on 30 September 2025.



David Hamilton, Accountable Officer

01 October 2025

Date:

Remuneration and Staff Report

Remuneration Report

Remuneration⁸ policy

51. The Commissioner's remuneration is determined by the SPCB. The Commissioner's salary is reviewed on an annual basis.
52. The SMT remuneration is determined by the Commissioner subject to the approval of the SPCB.
53. In determining levels of remuneration, account is taken of the need for pay to be set at a level which will ensure the recruitment, retention and motivation of staff, together with the need to ensure affordability and value for money.
54. In practice, the terms and conditions of employment (including remuneration) of the SMT are modelled on those of the SPCB.

Service contracts

55. The SMT holds appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.
56. The members of the SMT are not classified as civil servants but pension benefits are provided through the Civil Service pension arrangements.

Remuneration (including salary) and pension entitlements (audited)

57. The following sections provide details of the remuneration and pension interests of the Commissioner and the SMT. The information relating to salary⁹ and pension entitlements, fair pay disclosures and the analysis of staff numbers and costs are subject to audit.

Name and title	Salary: full year equivalent	
	2024-25 (£)	2023-24 (£)
David Hamilton Scottish Information Commissioner – from 16/10/23	95,453	38,698

⁸ Total remuneration does not include amounts which are a reimbursement of expenses directly incurred in the performance of an individual's duties; severance payments; employer pension contributions and the cash equivalent transfer value of pensions.

⁹ Salary and allowances cover both pensionable and non-pensionable amounts and includes but may not necessarily be confined to: gross salaries; overtime; recruitment and retention allowances or other allowances to the extent that they are subject to UK taxation and any severance or ex-gratia payments.

Single total figure of remuneration – 2024/25								
	Salary: full year equivalent		Pension benefits accrued during the year ¹⁰		Bonus payments		Total	
Name and title	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000
David Hamilton (from 16/10/23) Scottish Information Commissioner	95-100	35-40	37	19	0	0	130-135	55-60
Euan McCulloch (from 07/09/23) Head of Enforcement	70-75	35-40	64	43	0	0	135-140	80-85
Claire Stephen Head of Policy and Information	80-85	70-75	76	60	0	0	160-165	130-135
Helen Gardner-Swift (to 24/10/24) ¹¹ Head of Corporate Services	50-55	80-85	20	31	0	0	70-75	110-115

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

¹⁰ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (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.

¹¹ 2024-25 full year equivalent salary £80,000 - £85,000

Single total figure of remuneration – 2023/24 ¹²								
	Salary: full year equivalent		Pension benefits accrued during the year		Bonus payments		Total	
Name and title	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000	2023-24 £'000	2022-23 £'000
David Hamilton (from 16/10/23) ¹³ Scottish Information Commissioner	35-40	-	19	-	0	-	55-60	-
Daren Fitzhenry (to 15/10/23) ¹⁴ Scottish Information Commissioner	55-60	85-90	-4	34	0	0	50-55	120-25
Euan McCulloch (from 07/09/23) ¹⁵ Head of Enforcement	35-40	-	43	-	0	-	80-85	-
Margaret Keyse (to 06/09/23) ¹⁶ Head of Enforcement	40-45	75-80	33	0	0	0	70-75	75-80
Claire Stephen Head of Policy and Information	70-75 ¹⁷	60-65	60	27	0	0	135-140	105-110
Helen Gardner-Swift (to 24/10/24) ¹⁸ Head of Corporate Services	80-85 ¹⁹	75-80	31	30	0	0	110-115	90-95

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

¹² Accrued pension benefits were not available at the point of publishing 2023-24 annual report. An updated table has been provided this year for reference.

¹³ 2023-24 full year equivalent salary £80,000 to £85,000

¹⁴ 2023-24 full year equivalent salary £95,000 to £100,000

¹⁵ 2023-24 full year equivalent salary £65,000 to £70,000

¹⁶ 2023-24 full year equivalent salary £75,000 to £80,000

¹⁷ 2023-24 Annual Report recorded as 75-80 in error

¹⁸ 2024-25 full year equivalent salary £80,000 - £85,000

¹⁹ 2023-24 Annual Report recorded as 75-80 in error

Fair pay disclosure (audited)

58. Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce (with prior year comparatives).
59. Total remuneration includes salary, non-consolidated performance related pay and benefits-in-kind. It does not include severance payments, employer pension contributions or the CETV of pensions

Fair Pay Disclosure	2024-25	2023-24
Staff remuneration	£27,913 - £83,019	£26,413 - £79,672
Commissioner remuneration ²⁰	£95,000 - £100,000	£80,000 - £85,000
25th percentile remuneration	£41,680	£42,000
25th percentile pay ratio	2.3:1	2:1
Median remuneration	£48,027	£50,079
Median pay ratio	2:1	1.6:1
75th percentile remuneration	£52,183	£52,583
75th percentile pay ratio	1.9:1	1.6:1
Average Commissioner remuneration	£97,500	£82,500
% difference in average Commissioner remuneration	18%	-6%
Average staff remuneration	£43,723	£48,987
% difference in average staff remuneration	-11%	-5%

60. In 2024-25 (2023-24 £NIL) no employee received remuneration in excess of the Commissioner and the median pay ratio for the relevant financial year is consistent with the pay, reward and progression policies for the entity's employees taken as a whole.
61. No benefits in kind²¹ were paid in either 2024-25 or 2023-24.
62. There were no bonus payments²² made in 2024-25 or 2023-24.

²⁰ Salary does not include any accrual for holiday pay.

²¹ The monetary value of benefits in kind covers any benefits provided by the Scottish Information Commissioner and treated by HM Revenue and Customs as a taxable emolument.

²² Bonuses are generally based on performance levels attained and relate to the performance in the year in which they become payable to the individual.

Pension benefits (audited)

2024/25	Total accrued pension at pension age as at 31 March 2025	Real increase in pension at pension age	CETV at 31 March 2025	CETV at 31 March 2024	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
David Hamilton (from 16/10/23) Scottish Information Commissioner	0-5	0-2.5	50	17	25
Euan McCulloch (from 07/09/23) Head of Enforcement	20-25	2.5-5	511	444	62
Claire Stephen Head of Policy and Information	25-30	2.5-5	451	375	56
Helen Gardner-Swift Head of Corporate Services (to 24/10/24)	10-15	0-2.5	242	211	15

2023/24 ²³	Total accrued pension at pension age as at 31 March 2024	Real increase in pension at pension age	CETV at 31 March 2024	CETV at 31 March 2024	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
David Hamilton (from 16/10/23) Scottish Information Commissioner	0-5	0-2.5	17	0	13
Daren Fitzhenry (to 15/10/23) Scottish Information Commissioner	10-15	0	162	150	-4
Euan McCulloch (from 07/09/23) Head of Enforcement	20-25	0-2.5	444	385	43
Margaret Keyse (to 06/09/23) Head of Enforcement	40-45	0-2.5	794	731	29
Claire Stephen Head of Policy and Information	20-25	2.5-5	375	301	42
Helen Gardner-Swift Head of Corporate Services (to 24/10/24)	10-15	0-2.5	211	162	24

63. All the above are members of the Civil Service and Others Pension Scheme (CSOPS) or the Principal Civil Service Pension Scheme (PCSPS). Under these Schemes there is no automatic lump sum on retirement.

²³ Pension benefits were not available at the point of publishing 2023/24 annual report. An updated table has been provided this year for reference.

The Cash Equivalent Transfer Value (CETV)

64. 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 the disclosure applies.
65. The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost
66. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in CETV

67. This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.
68. The following are covered by the audit opinion: single figure of remuneration, pension tables, fair pay disclosures, exit packages, staff costs and numbers and this information is set out in the tables on pages 67-72.

Staff Report

Staff numbers (audited)

69. The number of full time equivalent (FTE) persons employed by the Commissioner during the year was as follows²⁴:

	2024-25			2023-24		
	Permanent	Temporary	Total	Permanent	Temporary	Total
	FTE No.	FTE No.	FTE No.	FTE No.	FTE No.	FTE No.
Commissioner	1	0	1	1	0	1
Senior Managers	2.6	0	2.6	3	0	3
Staff	19.2	5	24.2	20.9 ²⁵	0	20.9
TOTAL	22.8	5	27.8	24.9	0	24.9

²⁴ Calculated as an average for the financial year

²⁵ 2023-24 staff numbers were over overstated by 3 – now revised.

Staff costs (audited)

70. Staff costs

	Commissioner	Senior Management Team	Staff	TOTAL	TOTAL
	2024-25	2024-25	2024-25	2024-25	2023-24
	£'000	£'000	£'000	£'000	£'000
Salary ²⁶	96	208	1,124	1,428	1,245
Employer's NIC	12	25	123	160	137
Pension costs	28	59	319	406	345
TOTAL	136	292	1,566	1,994	1,727

Staff composition

71. Analysis by gender of the organisation as at 31 March 2025.

	2024-25			2023-24		
Category	Female	Male	Total	Female	Male	Total
Scottish Information Commissioner	0	1	1	0	1	1
Senior Managers	1	1	2	2	1	3
Staff (other than senior managers)	18	8	26	17	8	25
TOTAL	19	10	29	19	10	29

Temporary staff

72. As at 31 March 2025, four members of staff had a temporary employment contract.

Ill health absence data

73. Working hours and days per FTE and any changes in work patterns have been taken account of in the calculation of the statistics referred to below. Where sickness absence continued over a weekend/weekends, only working hours lost have been included.

74. For 2024-25

- 446.51 days were lost to ill health absence – a decrease of 8.44 days when compared to the previous year (2023-24: 454.95). This was attributable to long term absence of a small number of staff.
- the total days lost to ill health absence per FTE member of staff is 16.66, a decrease of 2.31 days when compared to the previous year (2023-24 18.97).
- the total days lost to ill health absence per FTE member of staff is 12.26 days higher than the ONS benchmark of 4.4²⁷ (2023-24 13.27)

²⁶ Salary includes basic salary adjusted for accrued holiday pay but does not include employee National Insurance or pensions contributions.

²⁷ Office for National Statistics, [Sickness absence in the UK labour market 2024 edition](#)

Staff turnover

75. For 2024-25:

- 4 members of staff resigned
- 1 member of staff retired
- 6 members of staff joined
- the staff turnover percentage was 17.9%

Human Resources Strategy and staff policies

76. The key document [Workforce Planning Strategy](#) (WPS) sets out what the Commissioner aims to achieve with, and for, staff at all levels and, in doing so, provides a framework for the focus and setting of how the organisation manages human resources and supports the achievement of Human Resources (HR) governance objectives.

77. In 2024-25

- HR continued to be managed in line with the WPS
- all members of staff were provided with wellbeing guidance and the Employee Assistance Programme (EAP) continued to be in place for any member of staff to contact at any time for advice
- recruitment for vacant posts was undertaken and our policies and procedures relating to no candidate receiving less favourable treatment on the grounds of a protected characteristic were followed.

Temporary (non-payroll) staff and consultancy

78. For 2024-25, there were no temporary (non-payroll) staff (2023-24 NIL).

Reporting of off-payroll appointments

79. For 2024-25, there were no off-payroll appointments (2023-24 NIL)

80. For 2024-25, there was no expenditure on consultancy incurred relating to the provision of advice to management outside the “business-as-usual” environment.

Health, safety and wellbeing

81. There were no reportable health and safety incidents during 2024-25.

82. We published expenditure on consultancy on our website relating to the specific expenditure areas under the Public Services Reform Act 2011 (PSRA)²⁸. In 2024-25, as regards consultancy services for employment and health and safety matters, the expenditure was:

- Worknest Employment Law Support Service: £6,906
- Worknest Ad hoc HR Consultancy: £3,984
- Brodies Employment Advice: £21,176

²⁸ More information is available at [Governance and finance | Scottish Information Commissioner](#)

- Health Management Ltd Ad hoc HR Consultancy: £685

83. An employee assistance programme continued to be provided signposting staff to wellbeing guidance and access to confidential advice.

Staff relations

84. We recognise the importance of good staff relations and effective communication with staff. Quarterly all staff meetings and regular team meetings have taken place. All members of staff can access the agendas, papers and minutes of meetings of the SMT (information is only withheld from staff where the relevant exemption(s) in the FOI Act or the EIRs would apply if a request were to be made for the information or where a duty of confidence is owed to a third party).
85. The staff survey was reinstated in 2024/25 to capture staff views and to guide action required by the Senior Management Team. The response rate was 59.3% with 16 out of 27 staff members completing the survey. The results identify several key strengths and opportunities for improvement.

Key strengths

Survey feedback indicates high overall satisfaction, particularly in relation to staff support and the organisation's culture. Of those who responded to the survey:

- 94% feel supported in maintaining a healthy work-life balance.
- 93% feel supported at work.
- 94% say their contributions are valued by team members and managers.
- 100% feel the workplace is inclusive and diverse.
- 94% would recommend working here.

Positive relationships between managers and teams were also highlighted in the results:

- Supervisor effectiveness is rated at 4.25/5.
- Team collaboration is rated at 4.44/5.
- Most employees feel comfortable expressing ideas (81%).

Key opportunities for improvement

The survey feedback also highlights some areas requiring attention:

- Only 60% of staff feel they have sufficient professional development opportunities.
- Satisfaction with training and learning resources stands at 75%.
- Communication channels are rated 3.38 out of 5.
- Actual work life balance is rated 6.13 out of 10.

The overall results demonstrate that staff experience a strong sense of community, inclusion, and recognition, supported by positive team and manager relationships. Although training and development are generally well received, there is potential to improve these opportunities. Organisation wide communication requires consideration, along with issues

relating to actual work life balance, as there appears to be a mismatch between the recognition of the existing support and flexibility, and what staff actually experience in practice.

The staff survey will be repeated annually from next year onward, with results tracked to measure progress and improvements in key areas.

Diversity and inclusion

86. In the work of the organisation, the Commissioner has due regard to the three aims of the public sector equality duty under the [Equality Act 2010](#) (the Act) which are:
- to eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Act;
 - to advance the equality of opportunity between people who share a protected characteristic and people who do not share it; and
 - to foster good relations between people who share a protected characteristic and people who do not share it.
87. The Commissioner must comply with the general requirements of the Act. However, the Commissioner is not included in the list of public authorities which are subject to the specific public sector equality duties set out in the Act. The Commissioner is also not listed as a public authority with a duty to report under the public sector specific equality duty²⁹ (see Schedule 19 of the Act).
88. A revised [Equality Policy](#) was approved by the SMT in October 2023. This policy covers any member of staff with a disability.
89. All staff receive mandatory equalities and diversity training regularly and training on equality and diversity was provided to all managers and staff in 2023-24. Training on new prevention duties of workplace sexual harassment duties (introduced October 2024) was provided to relevant managers in 2024/25.
90. The Commissioner is committed to eliminating discrimination, valuing and promoting equality, diversity and inclusion among our workforce. The Commissioner is working to increase diversity, supporting flexible approaches to work and it is the Commissioner's policy to treat all job applicants and employees equitably regardless of age, disability, gender, gender reassignment status, marriage or civil partnership status, maternity or pregnancy, race, religion or belief or sexual orientation. The [Recruitment and Selection Policy](#) and related [Procedures](#) contain relevant provisions relating to the treatment of an applicant who may have a disability.
91. Where appropriate, we have implemented reasonable adjustments to enable staff to fulfil their potential.

Learning and development

92. A Learning and Development Plan 2024-25 was in place and training was provided online and in-house using approved training providers and platforms.

²⁹ [Schedule 19](#)

- 93. Mandatory training in data protection and UK GDPR requirements and Cyber Security Awareness was undertaken by all members of staff 2024-25.
- 94. Sexual Harassment in the Workplace training was provided to relevant managers.
- 95. In 2024-25, we continued to support staff where possible through relevant training and development of skills.



David Hamilton, Accountable Officer

Date: 01 October 2025
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INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the Scottish Information Commissioner, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Scottish Information Commissioner for the year ended 31 March 2025 under the Freedom of Information (Scotland) Act 2002. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net 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 Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We 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 we have performed, we 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 body's current or future financial sustainability. However, we report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

Our 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 our 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. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

using our understanding of the central government sector to identify that the Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers are significant in the context of the body;

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 body;

inquiring of the Accountable Officer concerning the body'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 our 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 website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In our 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 our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

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

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Freedom of Information (Scotland) Act 2002 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.

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

Our opinion on the financial statements does not cover the other information and we 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 our 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 Freedom of Information (Scotland) Act 2002 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 Freedom of Information (Scotland) Act 2002 and directions made thereunder by the Scottish Ministers.

Matters on which We are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our 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
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our 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, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Angela Pieri (for and on behalf of Grant Thornton UK LLP),
120 Bothwell Street
Glasgow
G2 7JS

Date: 01 October 2025

FINANCIAL STATEMENTS 2024-25

Financial Statements and notes

Statement of comprehensive net expenditure for the year ended 31 March 2025

	Notes	2024-25 £'000	2023-24 £'000
Income			
Other income	4	(27)	(23)
Expenditure			
Staff costs	6	1,994	1,727
Other administration costs	8	375	343
Depreciation and amortisation	9,10,11	73	72
Net administration costs		2,442	2,142
Net operating costs		2,415	2,119
Finance income	5	(4)	(5)
Finance expense	5	5	5
Net expenditure for the year		2,416	2,119

All amounts relate to continuing activities.

There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure above

The accompanying notes on pages 85-95 form an integral part of these accounts.

Statement of Financial Position as at 31 March 2025

	Note	2024-25 £'000	2023-24 £'000
Non-current assets			
Property, plant and equipment	9	81	92
Right of use assets	10	785	834
Intangible assets	11	0	3
Non-current assets		866	929
Current assets			
Trade and other receivables	12	23	19
Cash and cash equivalents	13	64	172
Current assets		87	191
Total assets		953	1,120
Current liabilities			
Trade and other payables	14	(282)	(266)
Assets less liabilities		671	854
Non current liabilities			
Trade and other payables	14	(722)	(772)
Assets less liabilities		(51)	82
Taxpayers Equity			
General Fund	15	(80)	53
Revaluation reserve	15	29	29
Taxpayers Equity		(51)	82

The accompanying notes on pages 85-95 form an integral part of these accounts.

As Accountable Officer, I authorised the Financial Statements 2024-25 for issue on 30 September 2025.



David Hamilton, Accountable Officer

Date: 01 October 2025

Statement of cash flows for the period ended 31 March 2025

	Note	2024-25 £'000	2023-24 £'000
Cash flows from operating activities			
Operating cost		(2,442)	(2,142)
Adjustments for non-cash transactions			
Depreciation and amortisation	9,10,11	73	72
Movements in working capital			
(Increase)/Decrease in trade and other receivables	12	(4)	(12)
Increase/(Decrease) in trade and other payables	14	(34)	(50)
Net cash outflow from operating activities		(2,407)	(2,132)
Cash flows from investing activities			
Recovery of court costs	4	27	23
Interest receivable	5	4	5
Interest on finance leases	5	(5)	(5)
Purchase of property, plant and equipment	9	(10)	(31)
Recognition of right of use assets	10	0	0
Purchase of intangible assets	11	0	0
Net cash outflow from investing activities		16	(8)
Total cash outflows from operating and investing activities		(2,391)	(2,140)
Cash inflows from SPCB financing activities	3	2,283	1,975
Net increase in cash and cash equivalents		(108)	(165)
Cash and cash equivalents at beginning of period	13	172	337
Cash and cash equivalents at end of period	13	64	172
Net increase in cash and cash equivalents		(108)	(165)

The accompanying notes on pages 85-95 form an integral part of these accounts.

Statement of changes in taxpayers' equity for the year ended 31 March 2025

	General Fund		Revaluation Reserve		Total Reserves	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	£'000	£'000	£'000	£'000	£'000	£'000
Balance at 1 April	53	197	29	27	82	224
Net operating cost for year	(2,416)	(2,119)		0	(2,416)	(2,119)
Net funding	2,283	1,975	0	0	2,283	1,975
Revaluation of artwork	0	0	0	2	0	2
Balance at 31 March	(80)	53	29	29	(51)	82

The accompanying notes on pages 85-95 form an integral part of these accounts.

Notes to the Financial Statements

1. Accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual 2024-25 (FReM) in compliance with the direction issued by Scottish Ministers under Section 19(4) of the Public Finance and Accountability (Scotland) Act 2000. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the 2024-25 FReM permits a choice of accounting policy, the accounting policy judged to be the most appropriate to the circumstances of the Scottish Information Commissioner (Commissioner) in order to provide a true and fair view has been selected. The particular accounting policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items considered material in relation to the financial statements.

1.1. Accounting convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of property and plant and equipment, at their value to the organisation by reference to their current costs.

1.2. Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgements made in the Financial Statements are that the organisation will continue as a going concern and will be appropriately funded by the SPCB and that the right of use asset will be retained until the end of the lease term.

1.3. Critical Accounting Estimates

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets.

Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates but are unlikely to be material.

1.4. Property, Plant and Equipment (PPE)

1.4.1. Recognition

All Property, Plant and Equipment assets are accounted for as non-current assets unless they are deemed to be held for sale. Enhancements to occupied space related to a Property interest held under an operating lease, such as interior fit-out costs, and including related professional fees, are capitalised.

1.4.2. Capitalisation

The minimum levels for capitalisation of a PPE asset are:

Leasehold improvements	£10,000 inclusive of irrecoverable VAT
Artwork, Fixtures, fittings and equipment and IT equipment	£500 inclusive of irrecoverable VAT

1.4.3. Depreciation

Depreciation is provided at rates calculated to write off the valuation of buildings and other PPE assets by equal instalments over their estimated useful lives which are normally in the following ranges:

Leasehold improvements	Over the initial period of the lease
Furniture and equipment	5 years
Fixtures, fittings	5 and 10 years
IT equipment	3 years

1.4.4. Valuation

Assets other than artwork are held at depreciated historic value. Artwork is held at open market value and is revalued every 3 years. Open market value has been used as a proxy for fair value.

1.4.5. Intangible non-current assets

Software and licences are capitalised as intangible non-current assets and amortised on a straight-line basis over the expected life of the asset (3 years).

1.5. Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual agreement as either financial assets or financial liabilities.

The fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the assumptions that the fair value of trade and other receivables and payables is taken to be the invoiced or billed amount.

The Commissioner has classified its financial instruments as follows:

1.5.1. Financial assets

Cash and cash equivalents, trade receivables, accrued income and amounts receivable are reported in the "current assets" category.

1.5.2. Financial liabilities

Trade payables, accruals and creditors are classified as "current liabilities".

1.6. Funding receivable

Funding received from the SPCB is credited directly to a prescribed income account in the year to which it relates.

1.7. Value Added Tax (VAT)

The Commissioner is not registered for VAT. All amounts are recorded inclusive of VAT.

1.8. Leases

Leases are accounted for in accordance with IFRS 16, as interpreted and adapted in the FreM. Where a lease has been identified the Commissioner recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term. Where the interest rate implicit in a lease cannot be

readily determined, the Commissioner calculates the lease liability using HM treasury discount rates promulgated in PES papers as the incremental borrowing rate. The Commissioner does not apply IFRS 16 to leases of intangible assets and recognises these in accordance with IAS 38 where appropriate.

1.9. Pension costs

The Commissioner is paid through the SPCB's payroll and is a member of the Civil Servants and Others Pension Scheme (CSOPS).

Pension benefits for the Commissioner's staff are provided through the Civil Service Pension arrangements and a partnership pension with a private sector pension scheme.

Civil Service pension arrangements

The Civil Service Pension schemes are unfunded multi-employer defined benefit schemes. The Commissioner is unable to identify its share of the underlying assets and liabilities and therefore, pension assets and liabilities have not been recognised on the Statement of Financial Position. As a result, the schemes are accounted for as defined contribution plans.

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

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

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

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

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their

age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

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

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or **alpha** benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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

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

1.10. International Financial Reporting Standards (IFRS)

Adoption of new and revised Standards

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

There are no new standards, amendments or interpretations effective in the current year.

b) Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

1.11. Right of Use Assets

Right-of-use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right-of-use assets also have shorter useful lives and values than their respective underlying assets and, as

such, cost can be used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

2. Prior year adjustments

No prior year adjustments have been made.

3. Performance against budget

The Commissioner is funded through the SPCB. For the financial year 2024-25 the Commissioner was allocated a funding budget of £2,413,000

	Budget		Expenditure		Variance	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	£'000	£'000	£'000	£'000	£'000	£'000
Net operating costs	2,396	2,213	2,416	2,119	(20)	94
Capital expenditure	17	19	10	31	7	(12)
Total expenditure	2,413	2,232	2,426	2,150	(13)	82
Accruals adjustments						
Non-cash items	-	-	(73)	(72)	73	72
Working capital (including cash)	-	-	(70)	(103)	70	103 ³⁰
Cash funding from the SPCB	2,413	2,232	2,283	1,975	130	257

4. Income

	2024-25	2023-24
	£'000	£'000
Recovery of court costs	27	23

Any income that is received is credited to the Statement of Comprehensive Net Expenditure.

It is unusual for us to receive income but, where possible, we seek to recover court costs and any court costs received are treated as income.

5. Finance income and expenditure

	2024-25	2023-24
	£'000	£'000
Income		
Bank interest received	4	5
Expenditure		
Interest on finance leases	5	5

³⁰ 2023-24 report figure understated by 2

6. Staff costs

Staff costs can be found in paragraph 70 of the accountability report.

Salaries **include** basic salaries and are adjusted for accrued holiday pay. They do not include National Insurance or pensions contributions.

7. Pension costs

The details of the pension costs are set out in the table shown in Note 6.

For 2024-25, employer's contributions were payable to the Civil Service and Others Pension Scheme (CSOPS) or the Principal Civil Service Pension Scheme (PCSPS) at the rate 28.97% of pensionable pay, based on defined salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

One employee has opted for a partnership pension with a private sector pension scheme into which the SIC made an employer contribution in 2024-25. For partnership pensions, employer contributions are age-related and range from 8% to 14.75% of pensionable pay.

There were no outstanding scheme contributions as at 31 March 2025 (2023-24: £NIL).

Employer contributions rates of 28.97% are confirmed until 31 March 2027. The estimated staff pension costs for 2025-26 are £400,546

8. Other administrative costs

	2024-25	2023-24
	£'000	£'000
Property costs	44	42
Research and promotion	27	22
Administration costs	268	193
Legal costs for court of session hearings	6	55
Travel and expenses	6	7
Audit Fees	24	24
Total	375	343

Included within Administration costs is £862 (2023-24: £1,501) equipment rental. Costs in association with operating leases is £nil (2023-24 £nil).

9. Property, plant and equipment

	Artwork		Fixtures, Fittings & Equipment		Information Technology		Total	
	2024- 25 £'000	2023- 24 £'000	2024- 25 £'000	2023- 24 £'000	2024- 25 £'000	2023- 24 £'000	2024- 25 £'000	2023- 24 £'000
Cost or Valuation								
At 1 April	44	42	146	146	133	111	323	299
Additions	0	0	2	0	8	31	10	31
Revaluations	0	2	0	0	0	0	0	2
Disposals	0	0	(9)	0	(46)	(9)	(55)	(9)
At 31 March	44	44	139	146	95	133	278	323
Depreciation								
At 1 April	0	0	135	131	96	92	231	223
Charge for year	0	0	3	4	18	13	21	17
Disposals	0	0	(9)	0	(46)	(9)	(55)	(9)
At 31 March	0	0	129	135	68	96	197	231
Net book value at 31 March 2025	44	44	10	11	27	37	81	92
Net book value at 31 March 2024	44	42	11	15	37	19	92	76

10. Right of use assets

Right of use assets represent the right to direct the use of an underlying asset arising as a result of a lease. The Commissioner's office does not own the underlying asset, but recognises the value of the right to use in accordance with IFRS 16.

2024-25	
£'000	
Lease of office premises	
Cost	
At 1 April 2024 and 31 March 2025	932
Amortisation	
As at 1 April 2024	98
Charge for the year	49
At 31 March 2025	147
As at 31 March 2025	
	785
As at 1 April 2024	
	834

11. Intangible assets comprise software and licences

2024-25	
£'000	
Cost	
As at 1 April 2024	69
Additions	0
Disposals	(62)
At 31 March 2025	7
Amortisation	
As at 1 April 2024	66
Charge for the year	3
Disposals	(62)
At 31 March 2025	7
Net book value at 31 March 2025	
	0
Net book value at 31 March 2024	
	3

12. Trade and other receivables

	2024-25	2023-24
	£'000	£'000
Amounts falling due within one year		
Prepayments and accrued income	23	19
Receivable within one year	23	19

13. Cash and cash equivalents

	2024-25	2023-24
	£'000	£'000
Balance at 1 April 2024	172	337
Net change in cash and cash equivalent balances	(108)	(165)
Balance at 31 March 2025	64	172
Cash held at commercial banks	64	172

Cash and cash equivalents include cash in hand and deposits held on call at two bank accounts. The funding received from the SPCB is paid into one of the accounts and moneys are transferred to the second account for the payment of invoices.

14. Trade and other payables

	2024-25	2023-24
	£'000	£'000
Amounts falling due within one year		
Trade payables	7	15
HRMC	38	33
Accruals and deferred income	183	164
Lease liabilities ³¹	54	54
Total	282	266
Amounts falling due after one year		
Lease liabilities	722	772

³¹ Our lease extends to January 2041 and goes through a 5 yearly rent review cycle. The next rent review is due in January 2026.

15. Capital and reserves

15.1. General fund

	2024-25	2023-24
	£'000	£'000
At 1 April 2024	53	197
Net expenditure for the year	(2,416)	(2,119)
Funding from the SPCB	2,283	1,975
Balance at 31 March 2025	(80)	53

15.2. Revaluation reserve

	2024-25	2023-24
	£'000	£'000
At 1 April 2024	29	27
Increase in valuation	0	2
Balance at 31 March 2025	29	29

16. Capital commitments

There were no contracted capital commitments as at 31 March 2025 (2023-24: £NIL).

17. Contingent liabilities disclosed under IAS 37

There are no contingent liabilities as at 31 March 2025 (2023-24: £NIL).

18. Related party transactions

The Commissioner receives funding from the SPCB following an annual Parliamentary budget approval process. The SPCB is regarded as a related party. Neither the Commissioner, nor any of his staff, has undertaken any material transactions with either the SPCB or the Commissioner or the office of the Commissioner during the year.

19. Post reporting year events

No event has occurred since the date of the Statement of Financial Position which materially affects the financial statements.

20. Financial instruments

The carrying values of the main categories of financial assets and liabilities at year-end were:

	2024-25 £'000	2023-24 £'000
Financial assets measured at amortised cost		
Cash at bank and in hand	64	172
Financial liabilities measured at amortised cost		
Trade Creditors	7	15
Other Creditors	59	52
Total	66	67
Other financial liabilities		
Obligations under finance leases	776	826

Credit risk - the Commissioner receives funding on a monthly basis and restricts cash holdings to a minimum.

Liquidity risk - the Commissioner does not have any external borrowings.

Market risk - Changes in market interest rates influence the interest receivable on surplus funds invested. The Commissioner does not rely on interest receivable as its key source of income.



SCOTTISH INFORMATION COMMISSIONER

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 5 of Schedule 2 of the Freedom of Information (Scotland) 2002, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRM) 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. The direction given on 20 April 2004 is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated

A. J. Staffin
1 September 2006.

Scottish Information Commissioner

Kinburn Castle
Doubledykes Road
St Andrews, Fife
KY16 9DS



t 01334 464610
enquiries@foi.scot
@FOIScotland

www.foi.scot

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Laid before the Scottish Parliament in in pursuance of section 46 of the Freedom of Information (Scotland) Act 2002 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

SG laying number: SG/2025/234

