Scottish Information Commissioner Annual Report 2025-26

Increasing demand... Increasing transparency

Glossary of Terms

FOI - Freedom of Information

The FOI Act - The Freedom of Information (Scotland) Act 2002

EIRs - The Environmental Information (Scotland) Regulations 2004

FOI Law - Refers collectively to the FOI Act and the EIRs

The Codes of Practice - The Section 60 and Section 61 Codes of Practice which provide guidance for public bodies on meeting their duties under FOI law

KPIs - Key Performance Indicators

INSPIRE - The INSPIRE (Scotland) Regulations 2009

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Performance Overview

Our average case closure time was 5.51 months - down from 8.52 months last year. See page 15.

We issued 7 Information Notices in 2025-26. See page 17

We closed 14% more appeal cases than in 2024-25. See page 15

Subscribers to our newsletter increased by 22% over the year. See page 6

63% of our appeal cases were closed in under 4 months. See page 15

77% of our appeal decisions found wholly or partly in the requester's favour. See page 14

79% of our historic backlog was either closed or under live investigation by 31 March 2026. See page 16

The number of appeals made to the Commissioner was 83% higher than last year. See page 13

85% of FOI requests to Scottish public bodies resulted in information being provided, if it was held. See page 11

93% of people have heard of the FOI Act - the highest level ever recorded. See page 7

97% of attendees at our public authority training would recommend it to others. See page 8

100% of requests made to the Commissioner were responded to within statutory timescales. See page 22

We issued 301 FOI and EIR decisions across 2025-26. See page 16

"This year has seen unprecedented demand for FOI in Scotland..." Commissioner's Statement. See page 2

Over 111,000 FOI requests were made in Scotland last year. See page 11

We actively supported measures to reform FOI rights. See page 20

We worked with the Scottish Government to update a key Code of Practice. See page 11

We recorded 720 public body compliance issues in 2025-26. See page 9

Commissioner's Statement

This year has seen unprecedented demand for freedom of information in Scotland. Requests under FOI and EIR legislation are now running at more than 111,000 a year, while appeals to my office have doubled - from around 550 last year to more than 1,100 during 2025-26.

High-profile cases involving NHS Boards, the Scottish Ministers, and local authorities have lifted public awareness and support for FOI to a 20 year high. That engagement is welcome, but it adds sustained pressure to a system already operating at capacity.

Generative AI has become a defining issue. Tools can now draft requests and, in some cases, support users through responses and reviews - reducing friction and potentially increasing volumes in ways not envisaged when the legislation was introduced 20 years ago.

AI is also reshaping casework, with more complex submissions and a rise in AI-generated material that can include errors or fabricated references. During the year, I began leading a European project with fellow Information Commissioners to develop practical safeguards and solutions.

Our enforcement work remains under significant strain. We have made progress on our legacy caseload and our backlog clearance project is now around 80% complete, but momentum has slowed as we absorb the sharp increase in new appeals.

We have also supported a major reform agenda, including the FOI Reform Bill, development of the Section 60 Code of Practice, and consultation on extending FOI to the care sector. In parallel, we expanded webinars and training to strengthen understanding and practice across the system.

I want to thank our Business Support Team for driving our change programme and improving the tools and ways of working that help us deliver efficiently and provide value for money.

Looking ahead, we have secured funding to establish a standalone intervention function to strengthen early engagement, improve performance, and reduce demand pressures across the sector.

Challenges remain, but I am proud of what our small, dedicated team delivers in upholding the public's right to information.

David Hamilton, Scottish Information Commissioner

Purpose Statement

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

The Commissioner's powers and duties are set out in Parts 3 and 4 of the Freedom of Information (Scotland) Act 2002 (the 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 people advice 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.

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 2025-26.

Our Management Structure

David Hamilton, Scottish Information Commissioner

David is the independent public official responsible for promoting and enforcing Scotland's FOI laws.

Euan McCulloch, Head of Enforcement

Euan and his team of seventeen are responsible for investigating the appeals made under FOI law, ensuring that authorities comply with their statutory responsibilities. Euan is also in-house legal adviser to the Commissioner.

Claire Stephen, Head of Policy and Information

Claire and her team of four are responsible for promoting FOI rights to the public, engaging with stakeholders, and delivering strategies for improving public authority practice and performance. She also has responsibility for the Commissioner's communication and website functions.

Lynn Balfour, Head of Business Support

Lynn and her team of four deliver the corporate services function for the Commissioner. Their responsibilities include finance, procurement, human resources, IT, governance, and facilities management, together with frontline support for the public and administrative support for staff.

Our Strategic Plan

Our Strategic Plan 2024-2028 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 obtain information and drive public authority good practice, but also ensure that our organisation is suitably resourced and run effectively to meet the growing demand on its services.

Our Strategic Vision

The impact of FOI 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.

Our Strategic Objectives

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, defendable 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.

Our Performance Analysis

In the following sections of this report, we set out our performance in more detail against each of our strategic objectives and highlight our achievements and performance against KPIs (where applicable).

Strategic Objective 1 - Increase knowledge and understanding of FOI rights.

- 321,732 pages viewed on our website across the year - 7% more than 2024-25.
- 10,000 uses of our FOI response calculator - a tool that tells people when to expect a response to their FOI request.
- 22% increase in our newsletter subscribers over the year.
- 28% increase in our social media following across LinkedIn, BlueSky and X.

Communications and Engagement

- We participated in the British Sign Language (BSL) Network, exploring how we can make our services as accessible as possible to the BSL community.
- We published several articles celebrating 20 years of FOI rights.
- We issued 8 newsletters, promoting FOI awareness and understanding to our 1,546 subscribers.
- The Commissioner spoke about FOI rights, FOI reform, and the impact of FOI on TV, radio and online.
- We took part in 3 meetings of the Scottish Public Information Forum, which brings people together to explore FOI issues and opportunities.
- We issued 30 news releases across the year, highlighting our role in the effective enforcement of FOI rights.

Training and Events

- We delivered 2 online events providing advice and guidance on using FOI rights for voluntary organisations, campaigners, and the public
- 90% of attendees at our 'Users Guide' webinars rated the sessions as 'good' or 'excellent'
- We delivered an online FOI awareness-raising session for social landlord tenants across Scotland
- We delivered training on the effective use of FOI to student journalists from Stirling University and Robert Gordon University, and visited journalists at the Shetland Times
- We hosted an event at the Scottish Parliament's 2025 Festival of Politics, reflecting on the impact of FOI on Scotland over its first 20 years

Quote from RGU Journalism School Lecturer, “Thanks for a brilliant session on FOI this week.

Public Awareness hits record high

Between November and December 2025, the Commissioner conducted a survey to evaluate the public's awareness of FOI, as well as their perceptions and attitudes toward the legislation.

Overall awareness in Scotland reached a record high, with 93% of respondents reporting that they had heard of the FOI Act, up from 88% in 2024. Respondents also indicated strong support for the key principles of FOI.

- 93% of people have heard of the FOI Act - the highest ever level recorded in Scotland.
- 87% felt that public services that are provided by the private sector should be subject to the same access to information rights as those provided by public bodies.
- 75% felt that FOI helps prevent bad practice in public bodies.
- 88% agreed that the Scottish Information Commissioner should have the resources to intervene to help organisations that are performing poorly on FOI.
- 92% of respondents thought there should be a regular review of who is covered by FOI law.
- The percentage who feel that FOI is a waste of public money has fallen significantly over time, from 14% in 2011 to 6% in 2026.
- 97% felt that it was important for the public to be able to access the information held by public bodies.
- 91% would be more likely to trust an organisation that published a lot of information about its work.

Our full public awareness data is available at: www.foi.scot/public-awareness-of-foi

Strategic Objective 2 - Enable and support high standards of FOI policy and practice

- We supported the UK-wide eCase awards and conference which celebrates FOI good practice, held in Scotland for the first time.
- We congratulate Crown Estate Scotland and the Scottish Ambulance Service for their success in the 2026 FOI awards!
- There were nearly 50,000 searches of our database of FOI Decisions in 2025-26.
- We worked in partnership with third parties to deliver free webinars to public authority staff.
- All four Scottish Information Commissioners shared learning from their experiences at the 2025 Holyrood FOI Conference.
- We supported 2 large conferences working in partnership with organisers to ensure the delivery or practical and helpful learning, guidance, and advice.
- 97% of attendees at our public authority training would recommend the session to others.
- We supported many networking groups for FOI staff - including those working in the health, local government, and education sectors.
- We delivered online training sessions to public authority staff on improving practice and reducing numbers of appeals.
- We delivered 2 webinars to housing association staff on delivering effective FOI.
- We worked closely with the Scottish Government on the development of a refreshed code of practice on meeting FOI responsibilities.

Quote from ‘Appeal-proofing your FOI’ webinar attendee – “As a newcomer to FOI this was so helpful – many thanks.”

Intervening to improve

If the Commissioner finds that a public authority's performance has fallen below expected standards we will, where resources allow, intervene to support improvements to be made.

Intervention benefits everyone. It improves performance within organisations, delivers better customer relations, leads to greater efficiency, and reduces the time spent on reviews and appeals.

Intervention also means a better experience for all requesters, ensuring information is received as quickly and as efficiently as possible in all cases.

We collect data on non-compliance with good practice through our case handling and enquiries service. We logged 720 issues in 2025-26 - 59% of these related to the local government sector.

Most of our interventions address minor practice issues. For example:

- addressing the lack of environmental requests recorded in Police Scotland's statistical return;
- and ensuring that authority responses include advice on appeal rights.

The most common issue across all sectors is a failure to respond to requests within statutory timescales.

We also initiate substantial interventions to address more serious concerns. These require significant resource. While we had no dedicated resource in 2025-26, we were nevertheless able to progress several interventions.

Open substantial interventions as at 31 March 2026

Public authority	**Issue**
Clackmannanshire Council	Searches and request handling
NHS Fife	Culture and practice
NHS Forth Valley	General performance issues
Perth and Kinross Council	Record-keeping and culture
Scottish Fire and Rescue Service	Poor response rates
Scottish Government	Practice and performance
Scottish Government	Communications and records

Quote from Midlothian Council – "Working collaboratively with the Commissioner has been instrumental in driving both improved FOI performance and a positive culture shift across our organisation."

Case Study: NHS Greater Glasgow and Clyde

Our intervention helped performance improve from an average of 62% of responses being issued on time in 2024, to 90% in 2025.

Quarter and Year	Percentage on time responses
Q1 2024-25	38%
Q2 2024-25	60%
Q3 2024-25	85%
Q4 2024-25	89%
Q1 2025-26	88%
Q2 2025-26	89%
Q3 2025-26	92%

Changes that led to improvement:

- New FOI model with early triage.
- Senior level performance monitoring.
- Investment in training and team resilience.

Improving for the future

We are pleased to confirm that we have, for the first time, secured dedicated Scottish Parliament funding for our intervention work across 2026-27.

Strategic Objective 3 - Develop Scottish public sector culture and practice where the disclosure of information is routine, valued, and increasingly proactive

- We supported the proposals to reform the FOI 'duty to publish' in the Private Member's FOI Reform Bill. This was in recognition of the urgent need to update and enhance this key route to greater public sector transparency.
- We worked closely with the Scottish Government on the revision of the FOI Act's code of good practice, which brings new guidance on proactive publication to the fore.
- We continued to support the proactive publication of information by Scottish public bodies through our publication and promotion of FOI performance data. We developed a new online dashboard through which this data can be examined, explored, and interrogated.
- We supported the delivery of a workshop on good practice in proactive publication at the 2025 Holyrood FOI Conference.

Quote from David Hamilton, Scottish Information Commissioner - "There is broad consensus that the current approach to publication has failed to deliver on its promise…it is in urgent need of reform."

How is FOI performing in Scotland?

Scottish public bodies provide the Commissioner with regular data about the information requests they receive.

- Over 111,000 requests made throughout Scotland in 2025-26.
- 83% increase in appeals to the Commissioner since 2024-25.
- Only 1% of requests made to Scottish public bodies end up being appealed to the Commissioner.
- Requests to public bodies increased by 13% from 2024-25.
- 85% of requests resulted in full or partial disclosure, where information was held. 54% resulted in full disclosure, 31% in partial disclosure, 13% no disclosure, and 2% were classed as 'other'.

Public authority FOI statistics	2023-24	2024-25	2025-26
Total requests	95,361	98,605	111,241
FOI requests	80,425	82,538	92,921
EIR requests	14,936	16,067	18,320
EIRs as a % of total requests	16%	16%	16%
FOI cost refusals	2,933	2,994	3,683
As a % of total FOI requests	3%	3%	3%
Vexatious, repeated, and manifestly unreasonable refusals	416	631	784
as a % of total requests	0.4%	0.6%	0.7%
Failure to respond (to initial request)	1,463	1,709	3,183
as a % of total requests	2%	2%	3%
Response: full disclosure	49,065	48,759	52,635
Response: partial disclosure	21,171	23,986	30,325
% full or partial disclosure as a percentage of total requests	74%	74%	75%
Response: information withheld	8,370	10,093	12,255
Response: information not held	11,763	12,318	14,177
Total reviews	2,551	2,632	4,209
as a % of total requests	3%	3%	4%
Appeals to the Commissioner	590	593	1,084
as a % of total requests	0.6%	0.6%	1%

Further data on public authorities' statistical returns is available at:
www.foi.scot/statistics

Strategic Objective 4 - Deliver fair, defendable decisions in a timely and efficient manner

Appeals Received - We received 1,084 appeals in 2025-26, an 83% increase from the previous year.

Validation - We can only investigate appeals which are 'valid' under FOI law. This year 605 valid appeals progressed to investigation.

Investigation - Valid cases are allocated to an officer for investigation. We have a statutory target of 4 months to perform our investigations.

Closed Cases - 891 cases were closed in 2025-26, a 14% increase on the previous year. The average closure time for all appeals was 5.51 months.

Appeals to Court - A decision made by the Commissioner can be appealed to the Court of Session on a point of law.

Appeals Received

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

Total number of appeals over the last 3 years

Appeals reached a record 1084 in 2025-26, marking an unprecedented 83% increase on 2024-25.

In 2023-24 we received 590 appeals; 498 fell under FOI, and 91 came under EIRs, with one 1 INSPIRE appeal received in 2023-24 relating to access to special information.

In 2024-25 we received 593 appeals; 443 were FOI related whereas 150 were concerning EIRs.

In 2025-26 we received 1084 appeals with 857 categorised as FOI and 227 labelled as EIRs.

The significant increase was partly due to an increase in multiple appeals made by single requesters, supported in some cases by the use of AI tools.

352 appeals were received between August and October 2025 (a third of our annual caseload), with 34% of those found to be AI generated. These cases were subsequently closed prior to investigation.

Validation

We can only investigate appeals which are 'valid' under FOI law.

Reasons for an appeal being 'invalid' might include: a requester did not include their real name in their request to the authority; a request for review had not been made to the public authority; or the timescales for bringing an appeal to the Commissioner had not been met.

In 2025-26:

Total appeals received	**1084**
Invalid appeals	313
Valid appeals	**605**
'Failure to respond' appeals	147
Substantive appeals	458
Appeals awaiting validation	166

How long does it take us to validate an appeal?

We met 2 of our targets by achieving 96% of validations within 2 months or less, and 98% within 3 months.

Cases Closed

Overall, 891 cases were closed in 2025-26, a 14% increase on case closures from 2024-25.

Of those cases, 63% were closed within 4 months and 37% were closed in more than 4 months.

The average case closure time for all appeals in 2025-26 was 5.51 months.

- 301 (34%) closed with Decision.
- 317(36%) closed without investigation.
- 273 (31%) closed during investigation.

Decision Outcomes

- 51% found in favour of the applicant.
- 26% partially upheld.
- 23% found in favour of the authority.

Cases closed timescales

	2023-24	2024-25	2025-26
Cases closed without investigation			
4 months or less	220	252	313
More than 4 months	2	5	4
Subtotal	222	257	317
Cases closed during investigation			
4 months or less	51	80	185

More than 4 months	65	104	88
Subtotal	116	184	273
Cases closed with decision			
4 months or less	31	80	66
More than 4 months	106	263	235
Subtotal	137	343	301
All cases			
Total 4 months or less	302	412	564
Total more than 4 months	173	372	327
Total cases closed	**475**	**784**	**891**

Our case closure KPIs

	Target	**Performance**
'Failure to respond' appeals		
1.5 months	60%	55% (not met)
4 months or less	100%	94% (not met)
Substantive appeals		
4 months or less	50%	32% (not met)
6 months or less	75%	49% (not met)
12 months or less	95%	80% (not met)
All appeals		
4 months or less	70%	63% (not met)
6 months or less	85%	73% (not met)
12 months or less	97%	89% (not met)

The average case closure time for all appeals in 2025-26 was 5.51 months - a significant drop from 8.52 months in 2024-25.

The average time to conclude a substantive appeal has dropped from 14.73 months in 2024-25 to 9.45 months in 2025-26.

63% of our cases were closed in under 4 months, a significant improvement on last year.

Although 37% of our caseload took more than 4 months to conclude, this figure includes the handling of our historic backlog. (see page 14).

Project Blue: clearing our historic backlog

During 2023-24, the Commissioner launched Project Blue, a new approach to case management designed to tackle a historic backlog of 384 cases that had built up in the aftermath of the pandemic.

Under Project Blue, cases received prior to 1 January 2024 (which were not under active investigation) were progressed under a separate workstream from those received after that date.

In doing so, we aimed to enable the ongoing progression of our older cases, while also ensuring that newer cases did not have to 'join the back of the queue', enabling progression while information was still live, current, and of value to the requester.

Progress on Project Blue

Total cases – 384
There were 384 cases allocated to Project Blue when the approach was launched, in 2023.

Cases closed – 279
279 Project Blue cases have been closed as of 31 March 2026. 56% of these were resolved with the requester.

Cases under investigation – 26
26 Project Blue cases were under live investigation as of 31 March 2026.

Outstanding cases – 79
We have 79 outstanding Project Blue cases which are awaiting live investigation.

Our progression of Project Blue cases was delayed in 2025-26 due to the surge in new appeal cases between August and October 2025.

Our oldest open case was received in June 2022. It is one of multiple appeals from the same requester and relates to due diligence carried out during the sale of the Dalzell steelworks.

Project Blue: progress snapshot

79% of Project Blue cases were either closed or under live investigation as of 31 March 2026.

Subjects of our decisions

We issued 301 FOI and EIR decisions across 2025-26.

The information that people ask for under FOI typically covers a huge range of subject areas, issues and interests.

Below are some examples from the cases we considered over the year.

- Repairs and maintenance at Dundee Olympia, Decision 125/2025
- Radioactivity at HM Naval Base Clyde, Decision 148/2025
- Operation Sandwood, Decision 210/2025
- Location of Low Emission Zone cameras, Decision 235/2025

- First responder provision in Orkney, Decision 245/2025
- Deer management plans, Decision 255/2025
- Portpartick Harbour slipway consultation, Decision 264/2025
- Condition of Ayr Station Hotel, Decision 269/2025
- Sheep on St Kilda, Decision 280/2025
- School roll projections, Decision 297/2025
- Safety of playground equipment, Decision 046/2026
- Speed camera activations, Decision 058/2026

All our decisions are published online at www.foi.scot/decisions

Court Appeals

The Commissioner's decisions can be appealed to the Court of Session on a point of law. Both requesters and public bodies can bring an appeal to the Court.

We saw 6 live court appeals during 2025-26.

- One appeal was withdrawn by mutual consent and remitted back to the Commissioner for a fresh decision.
- The Court issued a judgment in three appeals. Two of these were in the Commissioner's favour, and one was in favour of the authority.
- Two further appeals have been made, but have yet to be heard by the Court. These relate to the James Hamilton Inquiry into the conduct of Former First Minister Nicola Sturgeon, and will be considered together.

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 Information Notices, Enforcement Notices, and Practice Recommendations.

During 2025-26 we issued 7 Information Notices to public bodies.

2025-26 Information Notices issued:

- Scottish Ministers x2
- East Dunbartonshire Council x2
- NHS Fife
- Scottish Water University of Dundee

Referrals to the Court

The Commissioner can refer a matter to the Court of Session where a public body has failed to comply with one of his Decisions.

The Court can inquire into the matter, and may deal with the public authority as if it has committed a contempt of court.

The Scottish Ministers' failure to comply with Decision 281/2025 was referred to the Court in February 2026. This was the first time such a referral had been made.

The matter was considered in May 2026, with the Court finding that the Ministers had acted in contempt of the Commissioner.

Read more: www.foi.scot/enforcement

Strategic Objective 5 - Contribute to Scotland being respected as a world leader in openness and transparency

We networked with our peers and shared learning and best practice at the 2025 International Conference of Information Commissioners in Berlin.

We worked with the International Centre for Law and Democracy to support the evaluation of Scotland's FOI law, achieving a score of 103 out of a possible 150.

This rating places Scotland in the upper rankings internationally, although 35 countries nevertheless achieve a higher rating.

The Commissioner was nominated to lead an Artificial Intelligence and FOI working group as part of the newly-formed European Network for Transparency and Right to Information (ENTRI).

We shared learning from the extension of FOI to Scottish housing associations with social housing providers from the wider UK.

We participated in several meetings of the Scottish Government's advisory group on extending FOI to the care sector, and submitted our own response in support of these important proposals.

We gave our support to the 'Tu Info, Tu Derecho' (Your Info, Your Right) campaign, which promotes FOI and transparency across Latin America.

We launched our new investigation performance dashboard, which provides real-time updates on the progression of cases through our office.

We set out the achievements and challenges from the first 20 years of FOI in Scotland at the inaugural FOI Fest in London.

We actively contributed to debate and discussion around the much-needed reform of Scotland's FOI law, giving evidence to Parliament, providing comment on draft legislation, producing guidance on the proposals, and speaking at public events.

Refreshing FOI

During 2025-26 some much-needed steps were taken towards refreshing and updating Scotland's 20-year-old FOI regime

FOI Reform Bill

In Summary	A Private Member's Bill to reform FOI law, introduced by Katy Clark MSP.
Key Provisions	The Bill proposed a range of measures to reform FOI, including a refreshed and updated approach to the proactive publication of information by public bodies, measures designed to speed up the process of extending FOI to bodies that provide public services, and the removal of the First Minister's power to 'veto' decisions of the Commissioner.
Where are we now?	Despite opposition from the Scottish Government, the Scottish Parliament voted on 17 February 2026 to progress the Bill to Stage 2. However, the Bill subsequently fell when Parliament was dissolved on 8 April. The Bill may be reintroduced in the new Parliament.
What we said….	"After 20 years, there are parts of Scotland's FOI law which are undoubtedly showing their age. I would urge the Scottish Parliament to seize this opportunity to ensure that FOI remains fit for purpose for the next 20 years, and beyond."

FOI Extension

In Summary	A consultation launched by the Scottish Government to explore the extension of FOI to providers of Scotland's care and 'care-at-home' services.
Key Issues	The consultation considers the extension of FOI to social care services which are run by the private and third sectors. The measures would bring providers into line with public authority service providers, giving residents, their families, and others rights to information about the standard and quality of social care services.
Where are we now?	The consultation period ended on 30 March 2026. At the time of writing, we await the Scottish Government's response to the consultation.
What we said….	"The extension of FOI to care services is a long-overdue measure which would serve to protect, safeguard, and strengthen the rights of some of society's most vulnerable members."

Strategic Objective 6 - Be recognised as an organisation of independent and trusted experts that is run efficiently, governed effectively, and is open and transparent

What our service-users tell us

We recorded 114 compliments across the year:

Examples from public authorities:

- "I am new to FOI and your training session was excellent - thanks!"
- "The updates and clarity you provide is a great help to everyone."
- "I truly appreciate your assistance and support."
- "You were terrific - very knowledgeable and helpful. Thanks!

Examples from requesters

- "You've been a consistent example of transparency in a very difficult journey."
- "Thank you for your assistance - it has been a pleasure dealing with your office."
- "Thank you... you are the first person to treat me with respect and dignity in this process."
- "Thank you. You've restored some of my faith in Scottish public institutions."

Our enquiries

We saw an increase in the number of enquiries during the year, reflecting the general rise in demand for our services.

Our enquiry service provides advice and guidance to individuals and organisations on FOI and related matters.

Most of our enquiries are made by members of the public.

We fully reinstated our telephone enquiry service this year, ensuring that individuals can speak directly with a member of our team when they need to.

During 2025-26, both of our enquiry Key Performance Indicators were met.

Our enquiries increased by 31% from 2024-25. We received 840 enquiries in 2024-25 and 1,100 in 2025-26.

98% of our enquiries were answered within 5 working days.

Our requests for information

We received 176 FOI requests and 21 subject access requests in 2025-26.

100% of requests were responded to within statutory timescales.

Our complaints

Our complaint handling procedures are based on the model produced by the Scottish Public Services Ombudsman. They aim to resolve dissatisfaction as quickly as possible.

If appropriate, we will conduct a thorough, impartial, and evidenced-based investigation.

We measure our performance against response-time targets and outcome expectations, and monitor how effectively complaints progress through each stage. This supports improvement in our practice and performance.

We received 20 complaints in 2025-26.

- 12 complaints were closed at stage 1, and 8 at stage 2.
- 5 complaints (25%) were upheld, against a target of 15% or fewer.
- We met our closure targets for 100% of complaints.

Environment and sustainable development

Our environmental policy sets out how we manage and, where possible, reduce our environmental impact.

The policy includes objectives to improve performance, protect biodiversity, and reduce pollution and carbon emissions.

As a small organisation, our direct influence on sustainable growth is modest, but we work to reduce our carbon footprint wherever we can.

During 2025-26 we continued our long-term downward trend, with total CO_2 emissions of 20.3 tonnes, significantly lower than our target of 40.5 tonnes.

Our 2025-26 activity included:

- reducing our reliance on printing, storage, and postage, by increasing online communications;
- reducing our external travel through hybrid working and, where possible, using telephone and online conferencing for meetings and events. Where travel was necessary, we used lower carbon options wherever possible;
- strengthening our approach to waste management and recycling, including recycling of a range of materials across the office;
- recycling IT and office equipment, wherever possible;

- considering the environmental impact of procurement where appropriate, taking full account of potential suppliers' commitment to environmental responsibility; and
- raising staff awareness of environmental impact and sustainability.

Community, social and human rights

Access to information plays a vital role in supporting equality, human rights, and public participation.

FOI supports people to engage more effectively with public bodies and seek independent review if things fall short.

We find strong links between FOI, community issues and public engagement in the cases we receive and the people we speak to.

We also promote awareness and the effective use of FOI rights through our guidance and engagement work.

Fraud and bribery

There were no instances of fraud or bribery reported during 2025-26.

We have a framework of policies and internal controls to prevent, detect, and respond to fraud, bribery, and corruption.

Clear reporting and investigation procedures are in place, supported by whistleblowing arrangements.

Fraud prevention responsibilities are embedded in staff inductions. Assurance is provided through our internal and external audit processes, with oversight by the Advisory Audit Board.

Payment to suppliers

We had 360 measurable undisputed invoices in 2025-26. 99.4% were paid within 10 days and 99.7% within 30 days.

While our 10 day KPI was achieved, one isolated late payment meant that our 30 day target was narrowly missed.

KPI Measurement	% Achieved	Compliance outcome
95% of undisputed invoices paid within 10 days or fewer	99.4%	Achieved
100% of undisputed invoices paid within 30 days or fewer	99.7%	Not achieved

Financial performance

The Commissioner receives funding through the Scottish Parliamentary Corporate Body (SPCB). The SPCB approves the Commissioner's annual budget.

Our financial performance is set out in full in our Accountability Report and Financial Statements, which are published as part of our Annual Report.

In summary, for the year ending 31 March 2026:

- Net expenditure costs totalled £2,694,000 (2024-25: £2,416,000) - including non-cash transactions totalling £74,000 (2024-25: £73,000).
- Net operating costs totalled £2,676,000 (2024-25: £2,415,000).
- Capital expenditure totalled £139,000 including £122,000 uplift in the Right of Use Asset. (2024-25: £10,000).

Cash funding from the SPCB of £2,695,000 (2024-25: £2,283,000) was within the agreed cash budget of £2,697,000 for the year (2024-25: £2,413,000).

Corporate performance

Our 2025-26 Operational Plan sets out our objectives for the year.

The plan comprised both business-as-usual activities and project work, with actions aligned to our strategic objectives. Delivery of the plan was supported by relevant contributions from staff across the organisation.

Progress was monitored regularly by our Senior Management Team through quarterly meetings, enabling the ongoing monitoring of outcomes, timely delivery of priorities, and effective management of resources.

Our Digital Strategy Group continued to oversee the delivery of our digital priorities, supporting system development, service improvement, and the effective use of technology.

In addition, our Head of Business Services launched an ongoing programme of improvement to enhance organisational effectiveness and efficiency.

Managing Risk

Risk is actively managed and subject to regular review through a proportionate risk management framework. This covers both strategic and operational risks.

All risks are assigned an accountable owner, typically at Senior Management Team level, with responsibility for ensuring effective monitoring and mitigation.

Separate risk registers are used for strategic and operational risks.

Strategic risks relate to the achievement of our strategic objectives.

Operational risks focus on the delivery of day-to-day services and activities.

Regular review of both registers supports effective oversight, informed decision-making, and the timely management of risk.

In 2025-26 we enhanced our risk management arrangements through the introduction of live online risk registers. This enables risks to be monitored, reviewed, and updated in real time.

In response to feedback from the Audit Advisory Board, our strategic risk register was revised to align more strongly with our strategic objectives, strengthening our approach to monitoring and reporting.

Key strategic risks	Mitigations
Public authority resourcing	Active monitoring of performance data and management information. Intervention where appropriate to support improvement.
Cyber security threats	Implementation of audit actions, regular scenario planning, and ongoing development of our digital and AI strategies.
Case management system	Working group to review requirements and options. Consideration of procurement routes and market options to ensure that any proposed solution is fit for purpose.

Key operational risks	Mitigations
FOI appeal demand	A new intervention team has been established and additional resource secured. Process efficiencies are being implemented, supported by improved communications to manage demand.
Employee handbook size and complexity	A priority project is underway to revise and restructure the handbook.
Artificial Intelligence and emerging technology	We are developing an AI policy, along with staff training on the appropriate use of AI tools. There is regular oversight by our digital strategy group, and engagement of external specialists, where required.

Statutory reporting

During 2025-26 we complied with all statutory reporting requirements:

- We laid our section 46(1) report on performance before the Scottish Parliament, as required under the Freedom of Information (Scotland) Act 2002.
- We laid our Annual Report and Accounts 2024-25 before the Scottish Parliament.
- We published our report under the Prescribed Persons (Reports on Disclosures of Information) Regulations 2017.

- We published our expenditure in accordance with the Public Services Reform (Scotland) Act 2010.

The Public Services Reform (Scotland) Act 2010 also requires reporting on measures to improve efficiency, effectiveness, and economy; and to promote sustainable growth.

These requirements are addressed throughout this report, and a separate statement on sustainable growth has also been published.

We also complied with a range of other statutory and regulatory requirements, including the FOI Publication Scheme requirement; records management duties under the Public Records (Scotland) Act 2011; and applicable equality, accessibility, and climate change reporting obligations.

Governance

Our Governance Arrangements set out the monitoring and reporting systems that are in place to ensure that our strategic objectives are delivered and that there is an appropriate level of accountability and control.

Our Governance and Quality Assurance Reporting Arrangements contain 27 distinct reporting measures.

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

Staff Survey

Our 2025 staff survey saw a significant increase in participation, with the response rate rising from 59% to 85%.

Findings were positive, with job satisfaction increasing from 76% to 81%, manager effectiveness from 85% to 90%, and a sense of inclusion remaining high at 95%.

However, feedback also highlighted workload pressures, process inefficiencies, and a decline in teamwork and collaboration from 89% to 83%.

Future plans and performance

Our 2026-27 Operational Plan sets out our key priorities and activities for the year ahead, providing a clear framework for achieving our strategic objectives. It outlines our organisational work programme, and supports the effective monitoring of progress.

We are also prioritising the delivery of more streamlined and efficient ways of working, through continuous improvement, modernisation, and effective change-management.

In Memoriam

Lord Wallace of Tankerness 25 August 1954 - 29 January 2026

Our whole team was saddened to learn of the death of Lord Wallace in January.

Widely recognised as the architect of Scotland's FOI law during his time as Deputy First Minister, Lord Wallace successfully steered the FOI Bill through the Scottish Parliament. His enthusiasm, knowledge, and influence were instrumental in delivering the robust and effective FOI law we know today.

Despite moving on to serve as a life peer in the House of Lords in 2007, Lord Wallace remained a passionate advocate and defender of FOI rights.

We last had the pleasure of his company at an event to celebrate 20 years of FOI in December 2025, where Lord Wallace reflected on the positive impact that FOI law has had in Scotland, while sharing his disappointment that the power to extend the scope of FOI to other bodies providing public services had not been more widely exercised over that time.

His insight, knowledge, and experience will be greatly missed by Scotland's FOI community. Rest in peace.

Accountability Report and Financial Statements 2025-26

Corporate governance report

Commissioner's report

Background

On 16 October 2023, David Hamilton took up his appointment as Commissioner, for a fixed term of six years. He is the designated Accountable Officer, accountable to the Scottish Parliament for the finances of the Commissioner.

The Commissioner receives funding through the SPCB which has the power to approve the Commissioner's budget.

Our financial statements have been prepared in accordance with the Freedom of Information (Scotland) Act 2002 (the FOI Act) Schedule 2, paragraph 5(1).

Senior Management Team

The Commissioner is supported by three permanent members of staff, who together form the Senior Management Team (SMT). Further details are provided in the Performance Report. A Scheme of Delegation setting out delegated authorities available on our website. In July 2025, and following an extended vacancy period, a new Head of Business Support was appointed - restoring the SMT to its full complement.

Register of Interests

Declarations of Interest for the SMT are published on the website and updated each year. Declarations of Interest of other staff are obtained and held when required.

Our Declarations of Interest can be found in Class 1 of Our Guide to Information.

Audit

The Scottish Information 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

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, along with cash flows for the financial year.

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; and
- confirm that the Annual Report and Accounts as a whole are a fair, balanced and understandable, and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

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.

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.

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

As Accountable Officer, I am responsible for maintaining a sound system of governance that supports the delivery of the organisation's aims and objectives and safeguards assets and funds provided by the Scottish Parliamentary Corporate Body (SPCB).

As Accountable Officer I am supported by a Senior Management Team (SMT) comprising myself as the Commissioner, and three Heads of Department (Business Support, Enforcement, and Policy and Information). The SMT is responsible for organisational leadership and development. Each member operates under delegated authority in accordance with the Scheme of Delegation and approved policies and procedures.

Operational delivery is undertaken by Heads of Department and their teams in line with the Strategic Plan 2024–2028. The SMT meets monthly for operational business and quarterly for governance and performance reporting, as set out in the Governance and Quality Assurance Reporting Arrangements.

SMT agendas, papers and minutes are published on our website, with information withheld only where exemptions under the FOI Act or the EIRs apply.

An annual Operational Plan sets out the delivery of strategic objectives and is monitored by the SMT. The plan includes both ongoing activity and projects, with accountability assigned to Heads of Department.

The governance framework is supported by published Governance and Quality Assurance Arrangements and is inspected, scrutinised, and commented on by external auditors appointed by the Auditor General for Scotland, the Commissioner's Advisory Audit Board (AAB), and internal audit where required.

The system of control provides reasonable, not absolute, assurance and has been in place throughout 2025–26 and up to the date of approval of the accounts.

Review of Governance Effectiveness

I have reviewed the effectiveness of the governance framework, informed by:

- external audit reports;
- internal audit activity;
- SMT reporting against strategic and operational plans and risk registers;
- assurance statements from Heads of Department; and
- advice from my Advisory Audit Board.

A Scottish Public Finance Manual (SPFM)-based internal control checklist has been used to assess compliance with governance standards. A proportionate approach has been applied, reflecting the organisation's size and structure.

Assurance confirms that governance and control systems remain effective.

Internal Audit

Independent scrutiny is provided by an internal audit function. In 2025-26 this was provided by Wbg.

Two internal audits were completed during the year, covering Reasonable Adjustments and Building Security Arrangements. Both audits concluded with a 'substantial' assurance rating, indicating that effective controls are in place and operating as intended. The review of Reasonable Adjustments identified a number of examples of good practice and resulted in one medium-priority and two low-priority recommendations for improvement, together with two observations for management consideration. The review of Building Security Arrangements also highlighted several areas of good practice and resulted in three medium-priority and three low-priority recommendations, alongside two observations for consideration.

The SMT has accepted the recommendations, and actions are being progressed to further strengthen the control environment.

Risk Management Framework

Risk is managed through a structured framework that identifies, assesses, mitigates, and monitors risk, in line with defined risk appetite and tolerance. The framework supports decision-making, embeds risk in planning, and ensures regular review of strategic and operational risk registers.

The SMT approves the Risk Management Policy and defines risk appetite as follows:

- Statutory duties: cautious to open, ensuring compliance while allowing proportionate innovation (including FOI interpretation).
- Statutory powers: open, supporting flexible and effective delivery options.

Risk appetite informs prioritisation of mitigation and resource allocation. Risks are scored and reviewed regularly, with ownership assigned to Heads of Department.

Strategic risks relate to long-term objectives; operational risks relate to delivery of the annual Operational Plan.

The framework provides reasonable (not absolute) assurance, and remained in place throughout 2025–26 and up to the date of approval of the accounts.

Risk Profile 2025-26

During 2025–26, the risk profile further evolved in response to external and operational changes. The SMT reviewed the risk framework to confirm its continued effectiveness.

Arrangements included:

- quarterly review of the Strategic Risk Register;
- monthly review of the Operational Risk Register;
- Advisory Audit Board oversight of risk management;
- risk ownership by Heads of Department; and
- assessment of risk based on likelihood, impact, cost, feasibility, and appetite.

Further information about managing risk, including our key risks and mitigations, can be found in our Performance Report.

Personal Data Related Incidents

There were no personal data-related incidents during the reporting period that required reporting to the Information Commissioner's Office. We continue to maintain appropriate policies, procedures, training, and controls to support the secure handling of personal data, and to minimise the risk of data breaches.

Review of Risk Management Effectiveness

I have reviewed the effectiveness of risk management arrangements, informed by:

- external and internal audit reports;
- SMT operation of risk management systems;
- Advisory Audit Board oversight;
- organisational planning and risk reporting; and
- strategic direction of the organisation.
- An SPFM-based internal control checklist confirms compliance with recognised standards. Assurance indicates that risk management arrangements remain effective and proportionate.

Significant Issues

No significant control weaknesses or governance, risk management or internal control failures were identified during 2025–26 or up to the date of this statement.

Approval of Accounts

As Accountable Officer, I authorised the Financial Statements for issue on 13 August 2026

Signed: David Hamilton, Accountable Officer

Date: 19 August 2026

Remuneration and Staff Report

Remuneration report

This section explains how the organisation remunerates its Senior Management Team (SMT) and provides details of salary[1], pension[2] and other remuneration paid during the financial year.

The information disclosed in the tables below marked '(audited)' are subject to external audit. The other sections in the Remuneration and Staff Report were reviewed by the external auditors to ensure they are consistent with the financial statements.

Remuneration (audited)	**2025 26 £'000**	**2024 25 £'000**
Commissioner – David Hamilton		
Salary	105-110	95-100
Pension Benefits	39	37
Total	**145-150**	**130-135**
Head of Enforcement – Euan McCulloch		
Salary	80-85	70-75
Pension Benefits	51	64
Total	**130-135**	**135-140**
Head of Policy & Information – Clare Stephen		
Salary	85-90	80-85
Pension Benefits	34	76
Total	**115-120**	**155-160**
Head of Business Support – Lynn Balfour (from 28 July 2025)		
Salary[3]	35-40	-
Pension Benefits	15	-
Total	**50-55**	-

[1] Salary includes gross salary, overtime, recruitment, and retention allowances, and any other allowance to the extent that it is subject to UK taxation. This report presents remuneration in bands of £5,000, in accordance with FReM disclosure requirements.

[2] 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.

[3] 2025-26 Full Year Equivalent salary was £55,000 - £60,000

Commissioner

The Commissioner's remuneration is determined by the SPCB. The Commissioner's salary is reviewed annually.

SMT

The SMT remuneration is determined by the Commissioner subject to the approval of the SPCB.

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.

In practice, the terms and conditions of employment (including remuneration) of the SMT are modelled on those of the SPCB.

Benefits in Kind

Benefits in kind represent non-cash benefits provided by the organisation and taxable by HM Revenue and Customs. There were no benefits in kind paid to senior managers in 2025-26 (2024-25 – £nil).

Exit Packages (audited)

No severance payments were made during the year 2025-26 (2024-25 - £nil).

Pension Benefits (Audited)

	Accrued pension at pension age as at 31 March 2026	Accrued pension at pension age as at 31 March 2026	CETV at 31 March 2026	CETV at 31 March 2025	Real increase in CETV
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Commissioner David Hamilton	5-10	2.5-5	102	57[4]	24
Head of Policy and Information Claire Stephen	30-35	0-2.5	499	451	19
Head of Enforcement Euan McCulloch	25-30	2.5-5	567	511	46
Head of Business Support Lynn Balfour (from 28 July 2025)	0-5	0-2.5	10	-	8

The cash equivalent transfer value

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.

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.

[4] Figure provided in 2024-25's Pension Disclosure and used for 2024-25's annual report was 50. 2025-26's report updated to 57 with comment: "Added pension not included in last year's results"

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 the value of the CETV

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

Fair pay disclosure (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower, median and upper quartile remuneration of the organisation's workforce (with prior year comparatives).

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. These figures include temporary staff.

In 2025-26, (2024-25: £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.

	2025-26	**2024-25**
Staff remuneration	£28,974 - £86,174	£27,913 - £83,019
Commissioner remuneration	£105,000 - £110,000	£95,000 - £100,000
25th percentile remuneration	£43,805	£41,680
25th percentile pay ratio	2.5:1	2.3:1
Median remuneration	£54,166	£48,027
Median pay ratio	2:1	2:1
75th percentile remuneration	£54,166	£52,183
75th percentile pay ratio	2:1	1.9:1
Average Commissioner remuneration	£107,500	£97,500
% difference in average Commissioner remuneration	10.26%	18%
Average staff remuneration	£51,898	£43,723
% difference in average staff remuneration	19%	-11%

Staff Report

Staff numbers – FTE[5]

In 2025-26:

	Permanent	Temporary	Total
Commissioner	1	0	1
Senior Managers	2.8	0	2.8
Staff	21.8	2.5	24.3
TOTAL	25.6	2.5	28.1

In 2024-25:

	Permanent	Temporary	Total
Commissioner	1	0	1
Senior Managers	2.6	0	2.6
Staff	19.2	5	24.2
TOTAL	22.8	5	27.8

Staff composition[6]

In 2025-26:

	Female	Male	Total
Commissioner	0	1	1
Senior Managers	2	1	3
Staff	17	10	27
TOTAL	**19**	12	31

In 2024-25:

	Female	Male	Total
Commissioner	0	1	1
Senior Managers	1	1	2
Staff	18	8	26
TOTAL	19	10	29

[5] Calculated as an average for the financial year

[6] Based on staff in post on 31 March 2026

Analysis of staff by pay band

	2025-26	2024-25
£25,000 - £29,999	1	1
£30,000 - £34,999	3	3
£35,000 - £39,999	2	0
£40,000 - £44,999	2	7
£45,000 - £49,999	5	2
£50,000 - £54,999	10	8
£55,000 - £59,999	1	4
£60,000 - £64,999	3	0
£65,000 - £69,999	1	1
£70,000 - £74,999	0	1
£75,000 - £79,999	1	0
£80,000 - £84,999	0	1
£85,000 - £89,999	1	0
£90,000 - £94,999	0	0
£95,000 - £99,999	0	1
£100,000 - £104,999	0	0
£105,000 - £109,999	1	0

Staff costs

In 2025-26

	Commissioner £'000	SMT £'000	Staff[7] £'000	TOTAL £'000
Salary	104	207	1,190	1,501
Employer's NIC	15	29	166	210
Employer's Pension	30	59	349	438

In 2024-25:

	Total
Salary	1,428
Employer's NIC	160
Employer's Pension	406
Total	1,994

[7] Includes temporary staff

Retention and staff turnover

	2025 - 26	2024 - 25
Staff members joined	4	6
Staff members left	4	5
- Resignation	0	4
- End of contract	2	0
- Retirement	2	1
Turnover percentage (voluntary)	**0%**	**17.9%**
Turnover percentage (all)	**15.1%**	**19%**

The organisation has effectively eliminated voluntary turnover in 2025–26, which represents a significant improvement in employee retention and engagement compared with the previous year.

The Scottish Information Commissioner secured two temporary posts in 2025-26 which resulted in the staff members becoming permanent after a successful recruitment process. A further two temporary posts were secured from Scottish Parliament contingency funding for 2026-27.

Temporary (non-payroll) staff and consultancy

For 2025-26, there were no temporary (non-payroll) staff (2024-25 nil).

Reporting of off-payroll appointments

For 2025-26, there were no off-payroll appointments (2024-25 nil)

For 2025-26, there was no expenditure on consultancy incurred relating to the provision of advice to management outside the 'business-as-usual' environment.

Staffing Changes

There were some key staffing changes during 2025-26. A new Head of Business Support was appointed in July 2025 following an extended vacancy period, restoring the Senior Management Team to its full complement of four members.

The Business Support Team experienced staffing gaps during the year as a result of vacancies. Following successful recruitment activity, the team returned to full capacity in March 2026, restoring capacity and strengthening support for the delivery of organisational priorities.

Within the Enforcement Team, a new Validation Officer was appointed to fill an impending vacancy, ensuring continuity of service delivery and operational effectiveness in this key area.

Ill health absence data

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 days lost have been included.

- 152 days (148.43 FTE) were lost to ill health absence in 2025-26. This is a significant reduction (68%) from 2024-25 (475 days, 446.51 FTE) and can be attributed to a reduction in long-term absences.
- The total days lost to ill health absence per FTE member of staff is 5.1, a 55.9% reduction (11.56 days) from 2024-25.
- The total days lost to ill health absence per FTE member of staff is 3.4 days lower than the Scottish Government benchmark of 8.5.

Sickness absence is monitored on a regular basis and reported through established management and governance processes. Current data indicates that absence levels are low and predominantly short-term in nature, with no evidence of systemic or sustained health issues affecting the workforce. We continue to review absence trends to identify any emerging patterns and ensure appropriate support mechanisms are in place for staff.

Health, Safety and Wellbeing

Supporting employee wellbeing and maintaining a safe working environment remained a key priority during 2025–26, and a range of initiatives were delivered throughout the year to promote health, safety and wellbeing.

To increase awareness and understanding of menopause in the workplace, two in-person menopause awareness sessions were held. One session was designed for managers to enhance their understanding of the impact of menopause and the support available to colleagues, while a second session was provided for employees experiencing menopause symptoms.

We continued to promote our Employee Assistance Programme (EAP), providing staff with access to confidential advice and support services. In addition, the MyMindPal wellbeing app was rolled out across all staff mobile devices, further strengthening the range of wellbeing resources available to employees.

A Managers' Group was established during the year to provide a forum for discussion, peer support and the sharing of good practice. The group has supported collaboration across teams and has provided an opportunity to discuss workforce matters, including employee wellbeing and people management issues.

We remained committed to maintaining a safe and healthy working environment. During 2025–26, a programme of routine health and safety inspections, checks, and compliance activities was completed. These measures supported the effective management of workplace risks and helped ensure compliance with health and safety requirements.

There were no reportable health and safety incidents during the year.

Consultancy Expenditure

We publish expenditure on consultancy on our website relating to the specific expenditure areas under the Public Services Reform (Scotland) Act 2010 (PSRA)[8] . In 2025-26, expenditure for consultancy services related to employment and health and safety matters was:

Payee	**Description**	**Total £**
Brodies	Employment Advice	£3435.60
Worknest	Employment Law Support Services	£7112.70
Worknest	HR Consultancy Ad-hoc	£984.00

Staff Engagement and Internal Communication

We maintain a range of mechanisms to support regular communication and engagement with staff across all teams. These avenues are designed to ensure that colleagues are kept informed, have opportunities to contribute to discussion, and can raise issues or ideas at different levels of the organisation.

Quarterly all-staff meetings are held to provide updates on organisational performance, priorities, and key developments. Staff are able to propose and add agenda items for discussion, helping to ensure that the sessions reflect issues and topics of importance across the organisation. These meetings also provide an opportunity for staff to ask questions and receive feedback from senior leaders.

At team level, regular catch-ups are held to support day-to-day communication, coordination of work, and sharing of updates relevant to individual teams and service areas. In addition, one-to-one meetings between staff and their line managers take place on a regular basis, providing a structured opportunity for performance discussion, support, and personal development conversations.

All members of staff have access to the agendas, papers, and minutes of Senior Management Team meetings. Information is only withheld where an exemption under

[8] More information is available at: www.foi.scot/governance-and-finance

the Freedom of Information Act or the Environmental Information Regulations would apply if the information were requested.

Senior Management Team members maintain an open-door approach and are regularly present in the office, enabling informal engagement with staff and encouraging open communication across the organisation.

Together, these arrangements support a culture of openness, accessibility, and two-way communication.

Staff Survey

In 2025, we conducted the second staff survey under the current Commissioner. The response rate increased to 85.2%, compared with 59.3% in 2024, providing a stronger evidence base for workforce oversight.

The survey provided positive assurance in a number of areas. Job satisfaction increased from 7.63 to 8.09 out of 10, inclusivity remained strong at 95%, manager effectiveness improved from 4.25 to 4.50 out of 5, and wellbeing promotion increased from 4.07 to 4.18. Qualitative feedback also highlighted supportive colleagues, effective collaboration and a positive team environment.

The survey also highlighted areas requiring management attention. Respondents identified the volume and pace of work, including the need to manage multiple priorities and to 'fire-fight' issues, as contributing to pressure and a more reactive operating model. A small number of comments indicated that some workflows and processes could be streamlined to reduce administrative burden. Teamwork and collaboration scores decreased from 4.44 to 4.17, indicating a need to strengthen team cohesion.

Equality, Diversion and Inclusion

In carrying out its functions, the Commissioner has due regard to the three aims of the public sector equality duty under the Equality Act 2010 (the Act), namely: to eliminate unlawful discrimination, harassment and victimisation, and any other conduct prohibited by the Act; to advance equality of opportunity between people who share a protected characteristic and those who do not; and to foster good relations between people who share a protected characteristic and those who do not.

The Commissioner is required to comply with the general provisions of the Act. However, it is not included within the list of public authorities subject to the specific Public Sector Equality Duty requirements set out in the Act, nor is it listed as a body required to report under the specific Public Sector Equality Duty provisions (Schedule 19 of the Act).

As an organisation we are committed to promoting equality, diversity and inclusion in all aspects of our work. We aim to create a respectful and inclusive environment where differences are valued, and all employees, service users, and stakeholders are treated fairly and with dignity.

Our policies and practices are designed to ensure compliance with equality legislation and to eliminate unlawful discrimination, harassment, and victimisation. We seek to embed inclusive behaviours across the organisation and to ensure that equality considerations are integrated into decision-making, service delivery, and employment practices.

Equality and diversity considerations are routinely embedded within SMT discussions and decision making, ensuring potential impacts on staff are identified and addressed proportionately as part of routine governance rather than through standalone activity.

Equality information is collected through HR systems and staff self declaration, with the recognition that voluntary disclosure limits completeness. Monitoring typically covers recruitment and workforce composition, and is supplemented by staff survey results.

No adverse equality trends have been identified during the reporting period. Staff have not raised equality related concerns, and no complaints, grievances or disciplinary matters have been identified as involving potential equality issues.

Equality impacts continue to be considered as part of policy and system development and committee decision making through proportionate Equality Impact Assessments, aligned to organisational risk and scale. The Equality Impact Assessment template has been updated to support a more user friendly and proportionate approach.

Learning and Development

We remain committed to supporting the professional development of our staff. During the year, a combination of in-person and online learning opportunities was provided to meet a range of training and development needs.

Workload demands impacted the ability of staff to fully engage with learning and development opportunities, and increasing participation in learning and development activities will remain an area of focus in the coming year.

To support greater accessibility and flexibility, investment was made in a new learning and development platform through the organisation's HR system. The platform provides a range of statutory and mandatory training modules, alongside management development and personal development resources. The self-directed format has enabled staff to complete training at a pace that fits around operational demands and has been positively received.

Regular cyber security and information security training continued throughout the year, to reinforce good practice and organisational resilience. All staff completed mandatory sexual harassment prevention training, ensuring compliance with legislative requirements and supporting a respectful and inclusive workplace culture.

The Business Support Team placed particular emphasis on strengthening health and safety knowledge and capability. In addition, Microsoft 365 training was delivered to members of the team to enhance digital skills and support efficient ways of working.

Alongside these initiatives, staff undertook a range of role-specific and professional development training throughout the year to support individual development and organisational objectives (and, in some cases, professional obligations).

Signed: David Hamilton, Accountable Office

Date: 19 August 2026

Parliamentary Accountability and Audit Report

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).

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.

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.

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 2026.
- 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 2026.

Signed: David Hamilton, Accountable Officer

Date: 19 August 2026

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 2026 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 2025/26 Government Financial Reporting Manual (the 2025/26 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 2026 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 2025/26 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 on 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 Scottish Information Commissioner 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.

Signed: Angela Pieri, (for and on behalf of Grant Thornton UK LLP),

Level 8, 120 Bothwell Street, Glasgow, G2 7JS

Date: 19 August 2026

Financial Statements 2025-26

Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

	Notes	2025-26 £'000	2024-25 £'000
Income			
Other income	4	0	(27)
Expenditure			
Staff costs	6	2,149	1,994
Other administration costs	8	453	375
Depreciation and amortisation	9,10	74	73
Net administration costs		**2,679**	**2,442**
Net operating costs		**2,676**	**2,415**
Finance income	5	(2)	(4)
Finance expense	5	20	5
Net expenditure for the year		**2,694**	**2,416**

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 56 - 69 form an integral part of these accounts.

Statement of Financial Position as of 31 March 2026

The accompanying notes on pages 56- 69 form an integral part of these accounts.

	Notes	2025-26 £'000	2024-25 £'000
Non-current assets			
Property, plant and equipment	9	80	81
Right of use assets	10	852	785
Intangible assets	11	0	0
Total Non-current assets		**932**	**866**
Current assets			
Trade and other receivables	12	29	23
Cash and cash equivalents	13	54	64
Total current assets		**83**	**87**
Total Assets		**1,015**	**953**
Current Liabilities			
Trade and other payables	14,15	(256)	(277)[9]
Total assets less current liabilities		**759**	**679**
Non current liabilities			
Trade and other payables	15	(808)	(727)
Assets less liabilities		**(49)**	**(51)**
Taxpayers' Equity			
General Fund	16	(78)	(80)
Revaluation reserve	16	29	29
Taxpayers' Equity		**(49)**	**(51)**

As Accountable Officer, I authorised the Financial Statements 2025-26 for issue on 13/08/2026.

Signed: David Hamilton, Accountable Officer

Date: 19 August 2026

[9] The 2024-25 figure for has been restated to incorporate the interest cost in lease liability due within one year and moved from the non-current lease liability. Net overall impact is nil.

Statement of Cash Flows for the Year Ended 31 March 2026

The accompanying notes on pages 56-69 form an integral part of these accounts.

	Notes	2025-26 £'000	2024-25 £'000
Cash flow from operating activities			
Operating Costs		(2,676)	(2,442)
Adjustments for non-cash transactions			
Depreciation and amortisation	9,10,11	74	73
Movements in working capital			
(Increase)/Decrease in trade and other receivables	12	(6)	(4)
Increase/(Decrease) in trade and other payables	14	(26)	16
Increase/(Decrease) in lease liabilities	15	86	(50)
Net cash outflow from operating activities		(2,548)	(2,407)
Cash flows from investing activities			
Recovery of court costs	4	0	27
Interest receivable	5	2	4
Interest on finance leases	5	(20)	(5)
Purchase of property, plant and equipment	9	(17)	(10)
Recognition of right of use assets	10	(122)	0
Purchase of intangible assets Net cash flow from investing activities	11	0	0
Net cash flow from investing activities		(157)	16
Total cash outflows from operating and investing activities		(2,705)	(2,391)
Cash inflows from SPCB financing	3	2,695	2,283
Net increase/(decrease) in cash and cash equivalents		**(10)**	**(108)**
Cash and cash equivalents at beginning of period	13	64	172
Cash and cash equivalents at end of period	13	54	64
Net increase in cash and cash equivalents		(10)	(108)

Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2026

The accompanying notes on pages 56-69 form an integral part of these accounts.

In 2025-26:

	General Fund £'000	Revaluation Reserve £'000	Total Reserves £'000
Balance at 31 March	**(80)**	**29**	**(51)**
Net expenditure for the year	(2,694)	0	(2,694)
Net funding	2,695	0	2,695
Revaluation of artwork	-	-	0
Balance as at 31 March	**(79)**	**29**	**(50)**

In 2024-25:

	Total Reserves £'000
Balance at 31 March	**82**
Net expenditure for the year	(2,416)
Net funding	2,283
Revaluation of artwork	0
Balance as at 31 March	**(51)**

Notes to the Financial Statements

1. Accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual 2025-26 (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 2025-26 FReM permits a choice of accounting policy, the accounting policy judged to be the most appropriate to the circumstances of the Scottish Information Commissioner (the 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, plant and equipment, at their value to the organisation by reference to their current costs.

1.2 Property, Plant and Equipment (PPE) 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.

Capitalisation

The minimum levels for capitalisation of a PPE asset are:

Leasehold improvements	**£10,000 inclusive of irrecoverable VAT**
Artwork, fixtures fitting and equipment; and IT equipment	**£500 inclusive of irrecoverable VAT**

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.

Depreciation

The minimum levels for capitalisation of a PPE asset are:

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

1.3 Funding receivable

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

1.4 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.

1.5 Pension costs

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

The Civil Service Pension is provided by Principal Civil Service Pension Scheme (PCSPS) and Civil Servant Other Pension Scheme (CSOPS) – known as 'Alpha'. The PCSPS and Alpha are unfunded multi-employer defined benefit schemes, with benefits underwritten by the government.

The Scottish Information Commissioner makes contributions at rates set by the Government Actuary.

In 2024-25, employer's contributions were revised to one rate of 28.97%, regardless of pay band. The Scheme Actuary reviews employer contributions - usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025-26 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

For 2025-26, employers contributions of £397,000 were paid to the PSCPS (2024-25 £369,040).

Private Sector Pension

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).

For 2025-26, employer's contributions of £10,290 were paid to the partnership pension account (2024-25 £9,520).

1.6 Value Added Tax (VAT)

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

1.7 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:

- **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).
- **Financial assets**
  Cash and cash equivalents, trade receivables, accrued income and amounts receivable are reported in the 'current assets' category.
- **Financial liabilities**
  Trade payables, accruals and creditors are classified as 'current liabilities'.

1.8 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.

1.9 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 of useful life 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. See note 1.2 for details.

Pension benefits are provided through the civil service pension arrangements. The civil service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities. See note 1.5 for details.

1.10 Standards issued

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.

1.10.1 Standards, amendments and interpretations effective in the current year

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

1.10.2 Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted in 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 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 2025-26 the Commissioner was allocated a funding budget of £2,697,000[10].

In 2025-26:

	Budget £'000	**Expenditure £'000**	**Variance £'000**
Net expenditure for year	2,677	2,694	(17)
Capital expenditure	20	139	(119)
Total Costs	**2,697**	**2,833**	**(136)**
Accruals adjustments			
Non cash items	-	(74)	74
Working capital (incl cash)	-	(64)	64
Cash funding from SPCB	**2697**	**2,695**	**2**

In 2024-25:

	Budget £'000	**Expenditure £'000**	**Variance £'000**
Net expenditure for year	2,396	2,416	(20)
Capital expenditure	17	10	7
Total Costs	**2,413**	**2,426**	**(13)**
Accruals adjustments			
Non cash items	-	(73)	73
Working capital (incl cash)	-	(70)	70
Cash funding from SPCB	**2,413**	**2,283**	**130**

[10] The increase in budget from 2024-25 to 2025-26 is due to an increase in staff and staffing costs, including changes in Employer's NIC rates.

4. Income

	2025-26 £'000	2024-25 £'000
Recovery of court costs	0	27
Total	**0**	**27**

5. Finance income and expenditure

	2025-26 £’000	2024-25 £’000
Income		
Bank interest received	2	4
Expenditure		
Interest on finance leases	20	5

6. Staff Costs

Staff costs are available on page 39 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

Pension costs are available on page 57 of the Accountability Report.

8. Other administrative costs

	2025-26 £’000	2024-25 £’000
Property costs	41	44
Research and promotion	20	27
Administration costs	248	268
Legal costs for Court of Session hearings	112	6
Travel and expenses	7	6
Audit fees	25	24
Total	**453**	**375**

Included within Administration costs is £1,119 (2024-25: £862) equipment rental. Costs in association with operating leases is £nil (2024-25: £nil).

Other Administration costs in 2025-26 include a significant uplift for legal costs for Court of Session Hearings where the Commissioner had six live court appeals during the year (2024-25: 3 Appeals).

9. Property, plant and equipment

	Artwork[11] £'000	**Fixtures, fittings and equipment £'000**	**Information technology £'000**	**2025-26 TOTAL £'000**
Cost or valuation				
at 1 April 2025	44	139	95	**278**
Additions	0	11	6	**17**
Revaluations	0	0	0	**0**
Disposals	0	(5)	(10)	**(15)**
at 31 March 2026	**44**	**145**	**91**	**280**
Depreciation				
at 1 April 2025	0	129	67	**196**
Charge for year	0	3	16	**19**
Disposals	0	(5)	(10)	**(15)**
at 31 March 2026	**0**	**127**	**73**	**200**
Net book value at 31 March 2026	**44**	**18**	**18**	**80**
Net book value at 31 March 2025	**44**	**10**	**27**	**81**

[11] The Commissioner's artwork was valued on 15 April 2024 by scotlandart.com, independent art dealers and, on 3 June 2024, by David Mach Limited. The Commissioner considers the valuation to still be appropriate for the financial year ending 31 March 2026. The basis of valuation used in 2024-25 was open market value and the unrealised gain was transferred to the revaluation reserve. No other assets are revalued.

Comparative for year ended 31 March 2025

	Artwork £'000	Fixtures, fittings and equipment £'000	Information technology £'000	2025-26 TOTAL £'000
Cost or valuation				
at 1 April 2024	44	146	133	**323**
Additions	0	2	8	**10**
Revaluations	0	0	0	**0**
Disposals	0	(9)	(46)	**(55)**
at 31 March 2025	**44**	**139**	**95**	**278**
Depreciation				
at 1 April 2024	0	135	90	**231**
Charge for year	0	3	18	**21**
Disposals	0	(9)	(46)	**(55)**
at 31 March 2025	**0**	**129**	**68**	**197**
Net book value at 31 March 2025	**44**	**10**	**27**	**81**
Net book value at 31 March 2024	**44**	**11**	**37**	**92**

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. The annual lease costs were reviewed during the year resulting in an increase in the valuation of the right of use asset. The lease term remains the same.

Lease of office premises

	2025-26 £'000			**2024-25 £'000**
Cost			**Cost**	
At 1 April 2025	932		At 1 April 2024	932
Increase in lease costs	122		Increase in lease costs	0
At 31 March 2026	**1,054**		**At 31 March 2025**	**932**
Amortisation			**Amortisation**	
At 1 April 2025	147		At 1 April 2024	98
Charge for the year	55		Charge for the year	49
At 31 March 2026	**202**		**At 31 March 2025**	**147**
At 31 March 2026	**852**		**At 31 March 2025**	**785**
At 1 April 2025	**785**		**At 1 April 2024**	**834**

11. Intangible assets

	2025-26 £'000			2024-25 £'000
Cost			**Cost**	
At 1 April 2025	7		At 1 April 2024	69
Additions	0		Additions	0
Disposals	(2)		Disposals	(62)
At 31 March 2026	**5**		**At 31 March 2025**	**7**
Amortisation			**Amortisation**	
At 1 April 2025	7		At 1 April 2024	66
Charge for the year	0		Charge for the year	3
Disposals	(2)		Disposals	(62)
At 31 March 2026	**5**		**At 31 March 2025**	**7**
Net book value at 31 March 2026	**0**		**Net book value at 31 March 2025**	**0**
Net book value at 31 March 2025	**0**		**Net book value at 31 March 2024**	**3**

12. Trade and other receivables

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year		
Prepayments and accrued income	29	23
Total receivable within one year	**29**	**23**

13. Cash and cash equivalents

	2025-26 £'000	2024-25 £'000
Balance at 1 April	**64**	**172**
Net change in cash and cash equivalent balances	(10)	(108)
Balance as at 31 March	**54**	**64**
Cash held at commercial banks	**54**	**64**

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

14. Trade and other payables

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year		
Trade payables	1	7
HMRC	46	38
Accruals and deferred income	154	183
Lease liabilities	55	49
Balance as at 31 March	**256**	**277**
Non-current liabilities		
Lease liabilities falling due after more than one year	808	727
Balance as at 31 March	**808**	**727**

15. Lease Liabilities

	2025-26 £'000	2024-25 £'000
Balance at 1 April	**776**	**825**
Increase in liability	122	0
Interest	20	5
Payments in year	(55)	(54)
Balance as at 31 March	**863**	**776**

The lease liability has increased in 2025-26 due to the conclusion of a rent review during the year resulting in a re-calculation and uplift of the lease liability in line with IFRS 16.

A maturity analysis of contractual undiscounted cash flows relating to lease liabilities is presented below:

	2025-26 £'000	2024-25 £'000
Amounts falling due:		
Within one year	55	49
Later than one year but not later than five years	224	196
Later than five years	584	531
Balance as at 31 March	**863**	**776**

Amounts recognised in the Statement of Comprehensive Net Expenditure

	2025-26 £'000	2024-25 £'000
Depreciation	55	49
Interest expense	20	5
Total	**75**	**54**

Amounts recognised in the Statement of Cash Flows

	2025-26 £'000	2024-25 £'000
Repayment of principal on interest	55	54
Interest expense	20	5
Total	**75**	**59**

16. Capital and reserves

The capital and reserves of an organisation represent the net value of assets after liabilities are deducted. This includes for the Scottish Information Commissioner the funding received plus any accumulated surpluses or deficits.

The General fund represents the total assets less liabilities of the Scottish Information Commissioner to the extent that the total is not represented by other reserves or financing items.

The revaluation reserve for the Scottish Information Commissioner represents the movement from the original cost and the most current valuation of the artwork. This is revalued every three years in line with the accounting policy as set out in 1.2.

16.1 General fund

	2025-26 £'000	2024-25 £'000
Balance at 1 April	**(80)**	**53**
Net expenditure for the year	(2,694)	(2,416)
Funding from the SPCB	2,695	2,283
Balance as at 31 March	**(79)**	**(80)**

16.2 Revaluation reserve

	2025-26 £'000	2024-25 £'000
At 1 April	**29**	**29**
Increase in valuation	0	0
Balance as at 31 March	**29**	**29**

17. Capital commitments

There were no contracted capital commitments as at 31 March 2026 (2024-25: £nil).

18. Contingent liabilities disclosed under IAS 37

There are no contingent liabilities as at 31 March 2026 (2024-25: £nil).

19. 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.

20. Post reporting year events

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

21. Financial instruments

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

	2025-26 £'000	**2024-25 £'000**
Financial assets measures at amortised cost		
Cash at bank and in hand	54	64
Total	54	64
Financial liabilities measures at amortised cost		
Trade creditors	1	7
Other creditors	79	59
Total	**80**	**66**
Other financial liabilities		
Obligations under finance leases	**863**	**776**

Appendix 1 - Accounts Direction

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 2026, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FreM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows doe 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: 1 September 2006

Scottish Information Commissioner

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Laid before the Scottish Parliament in September 2026 in pursuance of section 46 of the Freedom of Information (Scotland) Act 2002. SG/2026/204