

Annual report and accounts 2023-24

Aithisg bhliadhnail is cunntasan 2023-24



The Scottish Parliament
Pàrlamaid na h-Alba

Scottish Parliamentary Corporate Body

Buidheann Chorporra Pàrlamaid na h-Alba

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Clerk/Chief Executive's introduction

Another busy year in the Parliament and as you will see from this report it has been a varied one with some key challenges on the way.

While the body of this report records our performance against specified targets, I would like to take this opportunity to touch on some of the more novel events that have impacted the Parliament and the Parliamentary Service during the past year.



In the previous reporting year, there was a legal challenge to the competence of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Bill. This reporting year, the Scottish Government re-introduced this Bill, and it has now been passed, in amended form, and is finally on the statute books.

Extensive media coverage was given this period to the legal order by the UK Government in relation to the Gender Recognition Reform Bill. On 8 December 2023 the Outer House of the Court of Session gave its decision in the Scottish Government's judicial review challenging use by the UK Government of an order under section 35 of the Scotland Act 1998 to prevent the Bill from being submitted for Royal Assent. The Scottish Government's challenge was rejected, and the order remains in place.

One of the most high-profile issues that the SPCB had to contend with in this period was the self-referral by an MSP to the SPCB in respect of allegations of misuse of parliamentary resources relating to significant roaming data charges. The SPCB investigated this matter and found that the Member had breached sections 7.3 and 7.4 of the Code of Conduct and thereby upheld the complaints within the SPCB's remit. The SPCB then agreed, in accordance with paragraphs 9.6(c) and (e) of the Code of Conduct, to refer its report to the Standards, Procedures and Public Appointments Committee for its consideration. That Committee then considered, under Standing Order 6.4.2, whether it was appropriate for the recommendation of any sanctions to be applied against the Member in respect of these findings. Administratively, we have now also made changes to our procedures around mobile devices to ensure that a similar incident cannot happen again.

Various teams have put considerable time and effort into preparatory work for the current and former Presiding Officers to give evidence to the on-going UK and Scottish Covid-19 Inquiries. This was in relation to the parliamentary processes that were in place during the pandemic; we await the outcome of the Inquiries and any comment they make about our arrangements.

More specifically relating to the SPCB, a considerable part of the Parliament's budget is to fund officeholders, such as the Scottish Public Services Ombudsman and Scottish Information Commissioner. The SPCB has been expressing concerns for some time at plans to increase the number of officeholders and has engaged on this matter with the Parliament's Finance and Public Administration Committee, including providing evidence to the Committee as part of its Inquiry into this matter. The Committee's report was published in September 2024, and the SPCB will consider aspects relevant to its remit in due course.

Performance Report (Aithisg Coileanaidh)

One of my statutory roles, as Clerk of the Parliament, is to oversee the Lobbying Register which records all contacts made by lobbyists with MSPs. In January I served the first Information Notice as a result of continued non-compliance with the Register. Failure to comply with the Notice can result in a statutory fine.

Some important pieces of internal work this session which are covered in more detail in this report include: the Gender Sensitive Audit; Scrutiny Improvement Programme; Official Report Digital Transformation Programme; and replacement of the Building Energy Management System.

On the staffing side, there are two significant issues to note this period. Firstly, I decided to revamp my senior staff structure to make it more adaptable to meet the challenges we face in the future. Change is never easy, and I am grateful to my colleagues for their support in this process. Secondly, we have made some important changes to the staff Code of Conduct to highlight the importance of us being impartial and being seen to be impartial in our support of Members and parliamentary activity. Again, a considerable amount of work went into this and involved staff from across the organisation.

Finally, I cannot let the opportunity pass without noting that we are now in the Parliament's 25th year, a momentous occasion for all those who work here, and we have started work on a number of events to mark this milestone.

David McGill

David McGill
Clerk/Chief Executive

26 September 2024

Ro-ràdh a' Chlàirc/a' Cheannaird

B' e bliadhna thrang eile a bh' againn anns a' Phàrlamaid agus mar a ch' sibh bhon aithisg seo 's e bliadhna eadar-mheasgte a bh' innte le dùbhlain mhòra air an t-slighe.

Ged a tha a' mhòr-chuid den aithisg seo a' clàradh ar coileanaidh mu choinneamh thargaidean sònraichte, bu mhath leam luaidh a thoirt air cuid de thachartasan às an àbhaist a thug buaidh air a' Phàrlamaid agus air Seirbheis na Pàrlamaid rè na bliadhna a chaidh seachad.



Anns a' bhliadhna aithris roimhe, nochd dùbhlain laghail mu dhligeachd Bile Cunradh nan Dùthchannan Aonaichte air Còraichean Cloinne (Ion-chorpachadh) (Alba). Sa bhliadhna aithris seo fhèin, thug Riaghaltas na h-Alba am Bile seo a-steach a-rithist, agus tha e a-nis air aontachadh, ann an cruth atharraichte, agus tha e mu dheireadh air na leabhraichean reachd.

Thogadh mòran aire sna meadhanan san ùine seo mun òrdugh laghail le Riaghaltas na RA a thaobh a' Bhile Ath-leasachadh Aithneachadh Gnè. Air 8 Dùbhlachd 2023 thug Taigh-a-muigh Cùirt an t-Seisein seachad a cho-dhùnadh air ath-bhreithneachadh laghail Riaghaltas na h-Alba a bha a' cur an aghaidh òrdugh le Riaghaltas na RA fo earrann 35 de dh'Achd na h-Alba 1998 gus am Bile a bhacadh bho Aonta Rìoghail. Chaidh dùbhlain Riaghaltas na h-Alba a dhiùltadh, agus tha an t-òrdugh fhathast a' seasamh.

B' e aon de na cùisean a b' ainmeile a thàinig mu choinneimh BCPA san ùine seo, gun do chuir aon BPA e fhèin fo sgrùdadh BCPA mu chasaidean a' buntainn ri cleachdadh neo-cheadaichte air stòrasan na pàrlamaid co-cheangailte ri cosgaisean mòra dàta gluasadach. Rinn BCPA sgrùdadh air a' chùis agus cho-dhùin iad gun robh am Ball air earrannan 7.3 agus 7.4 den Chòd Giùlain a bhriseadh agus, air an adhbhar sin, sheas iad leis na casaidean a bha ann an raon-ùghdarras BCPA. Dh'aontaich BCPA an uair sin, a rèir pharagrafan 9.6(c) agus (e) den Chòd Giùlain, an aithisg aca a chur chun na Comataidh Inbhean, Dòighean-obrach agus Cur-an-dreuchd Poblach airson beachdachadh. Bheachdaich a' Chomataidh an uair sin, fo Ghnàth-riaghailt 6.4.2, an robh e iomchaidh am moladh air peanas an aghaidh a' Bhuill a chur an gnìomh. A thaobh obair-rianachd, tha sinn air ar modhan-obrach co-cheangailte ri innealan-làimhe atharrachadh gus nach tachair a leithid a-rithist.

Tha diofar sgiobaidhean air mòran ùine a chur seachad agus oidhirp a dhèanamh ag ullachadh airson gun toireadh na h-Oifigearan Riaghlaidh a th' ann an-dràsta agus a bha ann roimhe fianais do na Rannsachaidhean Covid-19 san RA agus ann an Alba. Bha seo co-cheangailte ris na pròiseasan pàrlamaideach a bha an sàs aig àm a' ghalair lèir-sgaoilte; tha sinn a' feitheamh ri toradh nan Rannsachaidhean agus beachdachadh sam bith a nì iad air na dòighean-obrach againn.

Nas buntainnich ri BCPA, tha pàirt shusbainteach de bhuidseat na Pàrlamaid airson luchd-dreuchd a mhaoineachadh, leithid Ombudsman Seirbheisean Poblach na h-Alba agus Coimiseanair Fiosrachaidh na h-Alba. Tha BCPA air a bhith a' togail dhraghan airson greis mu phlanaichean gus an àireamh de luchd-dreuchd àrdachadh agus air a bhith a' conaltradh ri Comataidh Ionmhais is Rianachd Phoblaich na Pàrlamaid, a' toirt fianais don Chomataidh mar

Performance Report (Aithisg Coileanaidh)

phàirt den rannsachadh aca air a' chuspair seo. Chaidh aithisg na Comataidh fhoillseachadh san t-Sultain 2024, agus beachdaichidh BCPA air nithean a bhuineas don raon-ùghdarras aice an ceann ùine.

Is e aon de na dreuchdan reachdail agam, mar Chlàrc na Pàrlamaid, sùil a chumail air a' Chlàr Coiteachaidh a tha a' clàradh a h-uile conaltradh a nì luchd-coiteachaidh ri BPA. San Fhaoilleach libhrig mi a' chiad Sanas Fiosrachaidh mar thoradh air neo-ghèilleadh leantainneach ris a' Chlàr. Mura tèid gèilleadh ris an t-sanas faodaidh seo càin reachdail a tharraing.

Am measg nam pìosan cudromach de dh'obair a-staigh san t-seisean air a bheil fiosrachadh nas mionaidiche san aithisg seo tha: an Sgrùdadh air Mothachadh Gnè; Prògram Leasachaidh air Sgrùdadh; Prògram Cruth-atharrachadh Didseatach na h-Aithisg Oifigeil; agus ath-nuadhachadh an t-Siostam Riaghlaidh Lùth Togalaich.

A thaobh an sgioba-obrach, tha dà chùis chudromach ri thoirt fa-near aig an àm seo. An toiseach, chuir mi romham an structar àrd luchd-obrach agam ath-leasachadh airson a dhèanamh nas sùbailte gus coinneachadh ris na dùbhlain a bhios romhainn san àm ri teachd. Chan eil atharrachadh furasta aig àm sam bith, agus tha mi taingeil do mo cho-obraichean airson an cuid taice sa phròiseas seo. San dàrna àite, tha sinn air Còd Giùlain an sgioba-obrach atharrachadh gus daingneachadh cho cudromach 's a tha neo-thaobhachd agus a bhith air ar faicinn neo-thaobhach nar taic do Bhuill agus gnìomhachd na Pàrlamaid. A-rithist, rinneadh tòrr obrach air seo agus bha luchd-obrach bho air feadh na buidhne an sàs ann.

Mu dheireadh, chan urrainn dhomh leigeil leis a' chothrom a dhol seachad gun togail gu bheil sinn a-nis san 25mh bliadhna den Phàrlamaid, àm air leth cudromach don a h-uile duine a tha ag obair an seo, agus tha sinn air tòiseachadh a' deasachadh grunn thachartasan gus a' chlach-mhìle seo a chomharrachadh.

David McGill

Dàibhidh McGill
Clàrc/Ceannard

26 September 2024

Performance Report (Aithisg Coileanaidh)

Performance overview

The performance report is designed to provide an overview of the Scottish Parliamentary Corporate Body and its performance during 2023-24.

About us

Scottish Parliamentary Corporate Body

The Scottish Parliamentary Corporate Body (SPCB) was established in May 1999 under Section 21 of The Scotland Act 1998 (the Act). The SPCB comprises the Presiding Officer and at least four other members of the Scottish Parliament elected to the role by the Parliament. The SPCB has appointed a Clerk (who is also the Chief Executive) in accordance with Section 20 of the Act, and other staff of the Parliament. As set out in The Act, funding for the SPCB is payable out of the Scottish Consolidated Fund. The SPCB is independent of the Scottish Government.

The SPCB considers and makes decisions on a wide range of issues to do with the running of the Parliament, allocation of budget, staffing, accommodation and the use and security of facilities at Holyrood.

Information on the membership of SPCB and Senior Executive Team (SET) (previously Leadership Team (LT)) is contained within the Report of the Corporate Body on pages 26-27.

What we do

The Parliament exists to represent the people of Scotland by debating issues of national importance, passing legislation and holding the Scottish Government to account.

The SPCB has a duty to provide the Parliament, or ensure the Parliament is provided, with the property, staff and services required for this purpose. The Parliament may also give general or specific directions for the purpose of, or in connection with, the SPCB's functions.

The SPCB provides the infrastructure (including the Holyrood Building), pays the salaries of Members and reimburses the expenses which enable them to undertake their parliamentary duties both at the Parliament and in their local offices. It provides the facilities and staff (Scottish Parliamentary Service (SPS)) to allow the Parliament and its Committees to meet and to encourage public awareness of and engagement with the parliamentary process.

Our strategy

Our [Strategic Plan](#) for Session 6, which is available on our website, sets out the strategic priorities for the organisation until 2026, and how our staff will support the Parliament in the successful delivery of its purpose, vision and mission.

Performance Report (Aithisg Coileanaidh)

Delivering excellence in our parliamentary services



Providing Members with high quality support and resources to allow them to excel in their roles as parliamentarians and representatives



Delivering democratic accountability through effective scrutiny and debate



Encouraging public involvement in our work through welcoming and inclusive facilities and services



Providing the Parliament with efficient, high quality and effective corporate services and governance



Promoting a respectful and inclusive working environment that inspires excellence, where people and performance thrive

Strategic change objectives

We must continue to adapt and change to improve how we deliver the services that our Members and the people of Scotland need. This will enable us to overcome the challenges ahead. We have identified 4 strategic change objectives for Session 6:



A dynamic, modern parliamentary democracy

We will develop a modern, dynamic parliamentary democracy through enhancing the scrutiny function of Parliament, including promoting citizen participation, to enable our legislature and its Members to perform their constitutional role. In doing so, we will help strengthen the authority of Parliament and improve its reputation as a relevant and trusted institution.



Adapting for a sustainable future

We will learn from our pandemic response to imaginatively shape the future of how we will adapt and support Members in how they work, create a more diverse, hybrid workforce supported by smarter use of our workspaces and technologies. In so doing, we will embed sustainability and deliver on our ambitious climate change goals.



A values-driven culture

We will develop a culture that brings us together around our vision and values, creating a clear sense of connection, and allowing us to excel in all that we do.



Operational excellence

To excel in our unique role as a parliamentary service, we will ensure our longer-term financial stability by strengthening our financial planning and decision making. We will drive end-to-end efficiency and effectiveness in our structures, systems and processes, and enable flexible deployment of our staff.

Performance Report (Aithisg Coileanaidh)

Delivery Plan

The Delivery Plan contains the activities that allow us to make the Strategic Plan a reality. It describes in more detail how we aim to meet our priorities and allows us to monitor progress towards them. During 2023-24, these were delivered through a combination of core service provision and projects.

A key component of strong governance arrangements for strategic planning is regular updating and refreshing of implementation plans. The delivery plan contains both our Key Performance Indicators for delivering excellent parliamentary services as well as the various activities that will begin to deliver on the vision and objectives of the Session 6 strategy. The Delivery Plan was approved by our Leadership Team in June 2022 then updated at each quarterly review in line with our performance reporting methodology. There was also a mid-term review in June 2023. This seeks to ensure that plans consider changing circumstances around capacity and prioritisation to ensure best use of our resources.

The Performance Analysis section includes more detailed information on our key achievements during 2023-24 (pages 14-25).

Principal risks and uncertainties

The SPCB continues to identify and manage the principal risks to our strategic aims, goals and priorities, and the controls and actions that have been designed to mitigate against these risks occurring.

At an early meeting of the new Senior Executive Team a wholesale review of our Principal Risks and how they are managed was undertaken. The risks into the new reporting year are:

- Safety: At Holyrood
- Safety: Away from Holyrood
- Cyber
- Capability & Capacity
- Significant Business Interruption
- Industrial Relations
- Compliance Obligations
- Delivering Constitutional Purpose
- Public Sector Finance

At time of writing, only the Public Sector Finance risk is tolerable i.e. there is a risk but we believe our controls and our responses are adequate to manage that risk if it were to occur. Moving forwards reporting on these risks to SET will focus on risk owners supplying information on the health of current controls and the efforts in implementing mitigations against risks where our controls and mitigations need to be improved. Given the nature of the risks that may be a medium to long-term endeavour. More information on the SPCB's approach to risk can be found in the Governance Statement later in the document.

Performance Report (Aithisg Coileanaidh)

Indication of likely future developments

We know we must meet the challenge of the climate emergency and potential public sector budgetary pressures in the years to come. We also know that there are opportunities to strengthen the role of Parliament through enhancing scrutiny, including promoting citizen participation in the work of the Parliament.

Key developments into 2024-25 include an examination of our operations at Holyrood to ensure provision is matched to post pandemic requirements and continue to provide value for money. We will also continue to establish our 'route map' to net zero. This includes the ongoing work to replace the building energy management system at Holyrood, which is a key foundation for future work. We are also taking forward projects to ensure our systems and processes effectively and efficiently support us. This includes concluding work to replace some of our core corporate systems, such as finance, human resources and payroll.

A further refresh of the delivery plan took place in June 2024. This focused on ensuring we remain on track to deliver our session 6 objectives and saw us begin to look at emerging requirements for session 7.

Sustainable Development

The SPCB is committed to embedding Sustainable Development throughout the organisation and seeks to improve its environmental performance year on year.

The Scottish Parliament's Sustainable Development vision is:

'We are knowledgeable and empowered to make and support decision making in the response to the impact of the climate (and nature) emergency and we are leading change in sustainable development at the Scottish Parliament and wider society across Scotland.'

We will achieve this mission through three interconnected pillars of work;

1. Climate Change mitigation and adaptation
2. Scrutiny using sustainable development impact assessment
3. Engagement and Embedding Sustainable Development thinking in all of our work

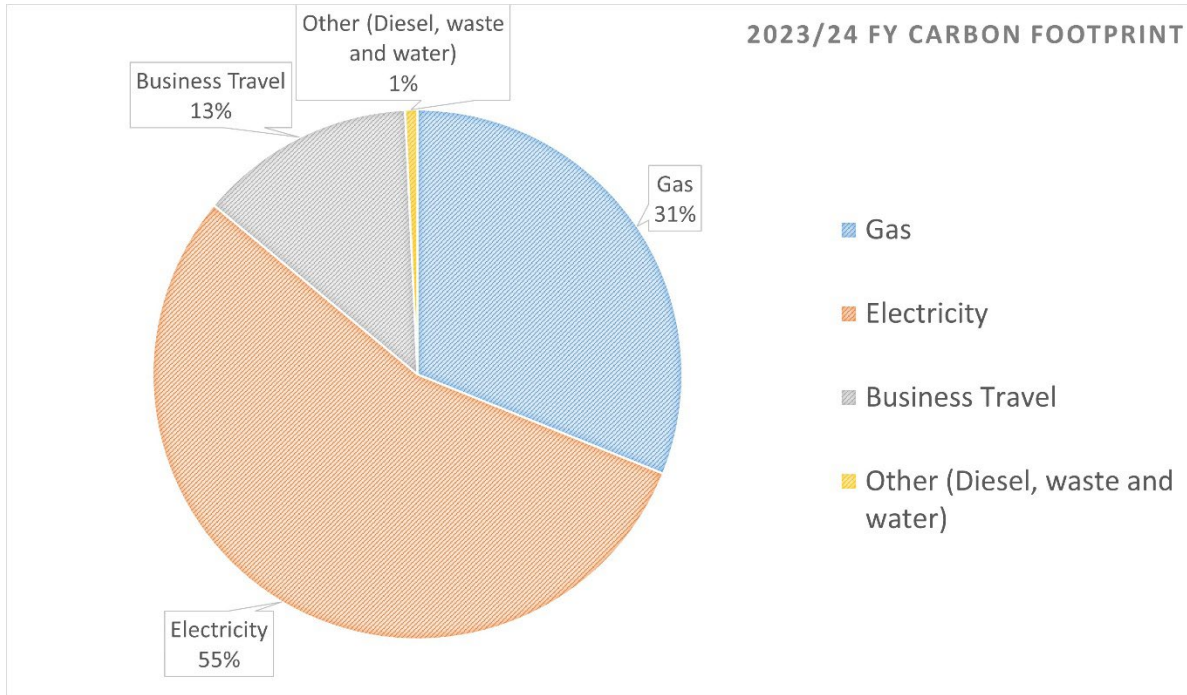
We engage our staff through an employee network on Sustainable Development called the Sustain Network. This group collaborates on climate change issues and other sustainable development initiatives.

The Parliament's Environmental Management System was successfully audited and re-certified to ISO 14001:2015 in January 2024. Further information on environmental management at the Parliament can be found on the Scottish Parliament's website.

For 2023-24 our target was to reduce emissions by 62% from a 2005-06 baseline year. This is detailed further in our Carbon Management Plan available on our website. We have achieved a 68% reduction which is better than our target, and we are on track to meet our end of Session 6 target of a 66% reduction.

Performance Report (Aithisg Coileanaidh)

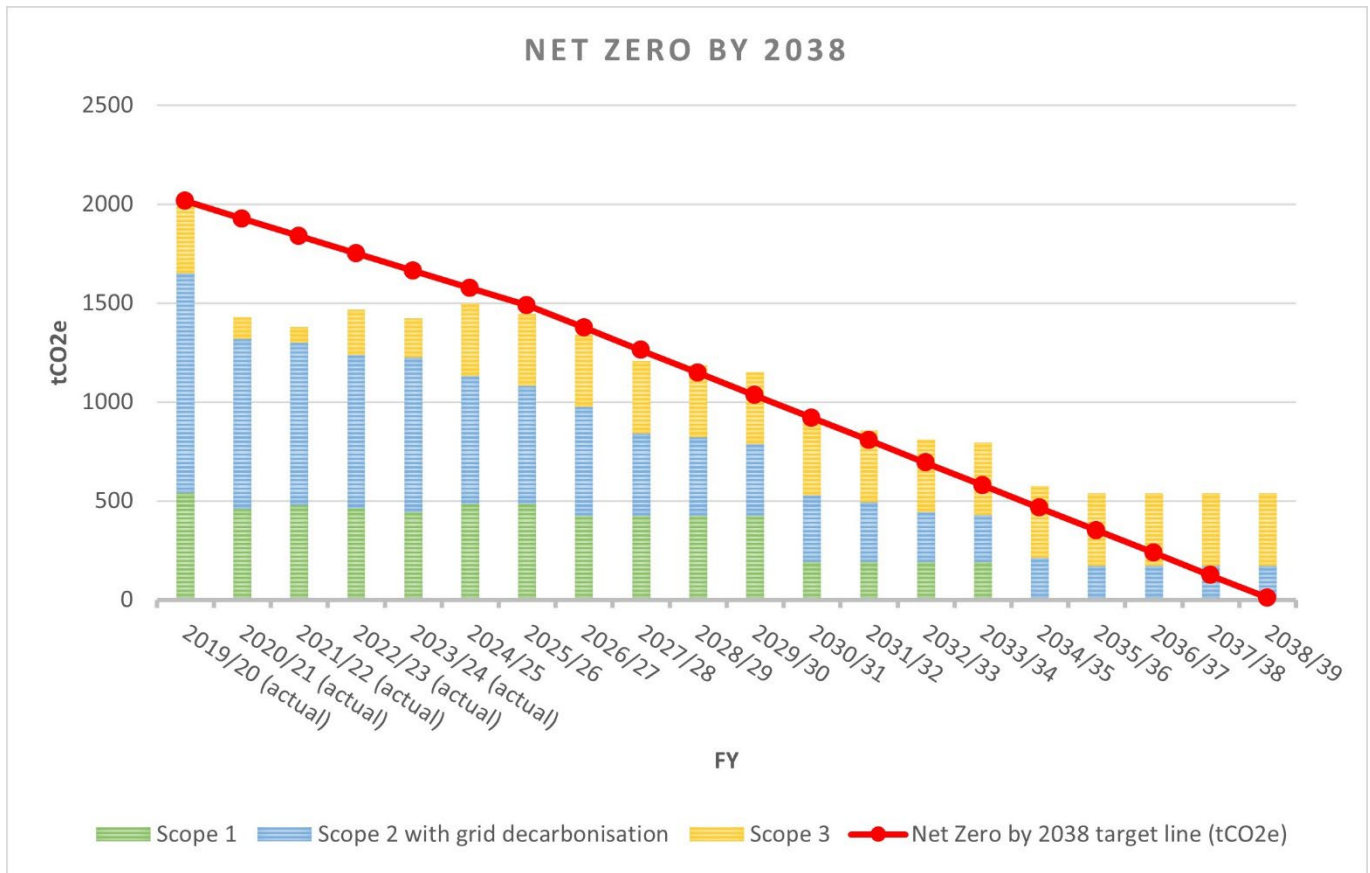
Our carbon footprint is made up from our gas, fleet vehicle, fugitive emissions and diesel for the generator (scope 1 emissions), our electricity consumption (scope 2 emissions) and our water use, waste production and business travel (scope 3 emissions). The breakdown of our emissions is shown in the pie chart and table below.



Scope	Emission Source	tonnes of CO2e	% of footprint
Scope 1	Gas	443.00	31.15%
	Diesel (FM Van)	0.89	0.06%
Scope 2	Electricity	782.13	55.00%
Scope 3	Waste to Incineration	0.55	0.04%
	Waste Recycled	0.79	0.06%
	Water Supply	4.06	0.29%
	Water Treatment (95%)	4.40	0.31%
	Business Travel	186.12	13.09%
Total		1421.96	100.00%

Performance Report (Aithisg Coileanaidh)

The chart below shows Net Zero by 2038 and 66% reduction target for 2026, factoring in removal of gas and decarbonisation of the electricity grid.



Note: 2023-24 figures are still subject to an internal and external verification process

Responding to the public

The SPCB encourages public awareness and engagement with the parliamentary process. One of our public engagement strategy aims is to increase the reach of the Parliament’s engagement. This is outlined in more detail in the ‘Performance analysis’ section.

The visitor numbers for the financial year 2023-24 (194,020) have continued to grow since 2022-2023 (142,741) representing an annual increase of 36%. This is a positive step forward from recovering from our closure during Covid restrictions and full reopening of services over the Summer of 2022.

During the financial year 2023-24, we saw around 15,500 pupils and young people (8,125 in 2022-23) through a combination of 109 digital sessions (67 in 2022-23), 273 in-person sessions in classrooms throughout Scotland (125 in 2022-23) and 285 sessions in the Parliament building (133 in 2022-23).

In 2023-24 we received 5,633 public enquiries (5,965 in 2022-23) in all formats (phone, email, letters, texts and in person).

Performance Report (Aithisg Coileanaidh)

38 complaints were received in 2023-24 (37 in 2022-23) and more information on these can be found on our website including outcomes and actions taken.

Across 2023-24 followers on social media increased by 2% from the previous year. The website had 5,213k page views and 804k users.

For the year 2023-24 we recorded having received 398 Freedom of Information (FOI) requests (305 in 2022-23) and 13 Environmental Information Requests (EIRs) (13 in 2022-23). We responded to all the requests that were received, in respect of which a small number of requests were either withdrawn by the requester or closed following no response to clarification (305 FOI requests and 13 EIRs responded to in 2022-23). FOI and EIR replies that are likely to be of interest to the public are published on the FOI Disclosure Log on the SPCB's website.

Financial position and review of financial performance

Financial overview

In 2023-24 our outturn was £131.5m against a budget of £132.9m. The significant areas of underspend were in our members expenses budget and an underspend against the depreciation forecast.

The financial statements are published on pages 52-83 including a summary of performance against budget in note 2.

The following provides a summary from the accounts.

Revenue expenditure	Note	2023-24 (£M)	2022-23 (£M)
SPCB staff salaries	3	40.0	37.0
Travel and expenses, hospitality	5	0.6	0.6
Other accommodation costs	5	10.5	9.4
Other expenditure	5	8.4	8.7
Funding of Electoral Commission	5	2.0	2.0
Members' and Parliament	3	13.7	13.3
Officeholders' Salaries			
Members' reimbursement of expenses including financial assistance for registered political parties	5	26.0	24.4
Commissioners and Ombudsman funding	19	14.5	13.0
Operating income	6	(0.6)	(0.6)
Non-cash items			
• Depreciation	7,8	13.6	12.7
• Other e.g. pension finance cost (net), auditors remuneration	5	1.1	6.8
Net Operating Cost		129.8	127.3
Capital expenditure		1.7	1.1
Total resource	2	131.5	128.4

Performance Report (Aithisg Coileanaidh)

SPCB salaries in 2023-24 reflect progression and a full year of the pay award uplift for 2023-24 which was backdated to February 2023.

Members expenses in 2023-24 reflect the annual uprating of provisions.

Capital expenditure in 2023-24 amounted to £1.7m (2022-23 £1.1m) and is disclosed in Note 7 to the Accounts. The main items of capital expenditure in 2023-24 were the Building Energy Management System and a Chamber audio reinforcement system.

SPCB Statement of Financial Position recognises a pension surplus. Note 14 contains further information.

Supplier Payment Policy

The SPCB's policy is to comply with the UK Government's Prompt Payment Code. The target is for payment to be made within agreed payment terms or 30 days of receipt of invoices not in dispute for goods and services received. Average payment performance achieved for 2023-24 was 99.3% (2022-23 99.5%). In 2008-09 a voluntary initiative was introduced to improve payment performance further. Under this initiative we aim to make payment within 10 days of receipt of invoice to the supplier. In 2023-24 SPCB paid 95.8% of its invoices within 10 days (2022-23 97.3%).

Bribery and Corruption

The SPCB has clear code of conduct principles and rules set out and available to all staff on our website. In addition, there is regular review of our internal control processes by Managers and Internal Audit to ensure they are fit for purpose. There were no incidents relating to bribery or corruption during the year.

The SPCB subscribes to the principles outlined in the National Fraud Initiative (NFI). We include data on our staff, Members and Members' staff as part of the NFI exercise.

Performance Report (Aithisg Coileanaidh)

Performance analysis

In this section of the report, we explain our performance in more detail and highlight our key achievements against our strategic objectives. We demonstrate how we deliver excellence in our parliamentary services through our service objectives and key performance indicators (KPIs), and how we are transforming our services through our strategic change objectives and our progress in responding to and delivering change.

Delivering excellence in our parliamentary services...



Members support and resources

Service objectives

During 2023-24 we continued to:

- ✔ support Members with high quality research, procedural and other professional advice
- ✔ provide Members with the resources and services to fulfil their role, including support for them as employers in Parliament and in their local offices

Key Performance Indicators

Measure	Target	2023-24	2022-23
Members' satisfaction with support and resources ¹ (Members interviewed either satisfied or very satisfied)	85-100%	84%	91%
Members' services operating within targets ²	On track	Not on track	Not on track

¹ During 2023-24, leaders and senior managers conducted 65 Members' feedback interviews (14 in Q1 and 51 in Q4); to assess satisfaction with advice, support, services, and facilities at Holyrood and in local offices. Overall satisfaction with support and resources is marginally below target, relating to dissatisfaction with some parliamentary procedures and rules and SPS processes, procedures and systems. Feedback has been passed to relevant business areas to ascertain what can be addressed. Note, in 2023-24, 8 Members conveyed dissatisfaction and 3 chose not to respond (16%), compared to 1 Member expressing dissatisfaction and 1 not responding in 2022-23 (9%), when 22 Members were interviewed.

² 1 of 5 KPIs was below target - the total number of major incidents (IT) declared that impacted service was 7, target 0-4. The major incidents related to different issues with none adversely impacting parliamentary business and had minimal impact on Members. As a result, the definition of the performance measure will be reviewed for 2024-25 reporting.

Performance Report (Aithisg Coileanaidh)



Scrutiny and debate

Service objectives

During 2023-24 we continued to:

- ✓ deliver clear, authoritative and consistent advice and high-quality services and facilities to ensure parliamentary business was well supported
- ✓ promote constructive inter-parliamentary and Governmental activity through connections and relationships

Key Performance Indicators

Measure	Target	2023-24	2022-23
Members' satisfaction with services and facilities ¹ (Members interviewed either satisfied or very satisfied)	85-100%	93%	91%
Parliamentary business takes place as scheduled ²	No disruption	Business disrupted	100%
Parliamentary business services operating within targets	On track	On track	On track

¹ The Members' feedback interviews took place in Q1 and Q4 2023-24.

² 1 of 5 KPIs was marginally below target. After experiencing some instances where protestors disrupted Chamber business during 2022-23, the KPI basket was adjusted for 2023-24 reporting to reflect disrupted or lost business. First Ministers Questions was briefly disrupted on 7 March 2024 due to several protests in the public gallery.



Public involvement

Service objectives

During 2023-24 we continued to:

- ✓ promote awareness of the relevance and accessibility of the Parliament, particularly in under-represented groups
- ✓ drive effective engagement and participation in the Parliament's work
- ✓ provide safe, secure and welcoming physical and online facilities and services

Performance Report (Aithisg Coileanaidh)

Key Performance Indicators

Measure	Target	2023-24	2022-23
Members' satisfaction with SPS in driving effective public engagement and participation in Parliament's work ¹ (Members interviewed either satisfied or very satisfied)	85-100%	94%	86%
Public feedback surveys	On track	On track	On track
Digital engagement ²	On track	Not on track	Not on track

¹ The Members' feedback interviews took place in Q1 and Q4 2023-24.

² 2 of 4 KPIs were below target:

- social media channels meeting bespoke engagement rates achieved an average of 55%, target 75%. Targets for committee social media accounts were based on unusually high performance in Q4 2022-23. This was further impacted by unforeseen changes to algorithms when Twitter became X. More realistic and reflective targets are being put in place for 2024-25 reporting.
- the number of bespoke adverts aimed at key public engagement strategy audiences was 8, target 12. This was due to difficulties setting up a defined audience group within Facebook and other work prioritisation.



Corporate services and governance

Service objectives

During 2023-24 we continued to:

- ✓ have the processes, systems and resources in place to ensure effective use of services and facilities
- ✓ be a well-managed, well informed and collaborative organisation with good governance arrangements that met all statutory requirements

Key Performance Indicators

Measure	Target	2023-24	2022-23
Underspend outturn against SPCB budget ¹	0-2.5%	0.8%	1.1%
Internal audit reports (limited or no assurance opinions) ²	-	-	-
Fulfilment of compliance obligations ³	On track	On track	On track

Performance Report (Aithisg Coileanaidh)



- ¹ Excludes non-cash budget and costs.
- ² New reporting measure for 2023-24, therefore no comparison result for 2022-23.
- ³ A new compliance obligations reporting model was introduced in Q2 2023-24. Reported at group level to provide assurance the SPCB is complying with our statutory and regulatory duties and responsibilities. This includes areas such as health and safety, fire safety, freedom of information, data protection, records management, equalities and financial and budget management.



Working environment

Service objectives

During 2023-24 we continued to:

-  demonstrate a culture that embraces our values in all our work, through effective leadership and policies
-  support and develop our staff through effective planning, guidance, training and recruitment

Key Performance Indicators

Measure	Target	2023-24	2022-23
SPCB staff turnover	0-10%	5.3%	10.1%
SPCB staff attendance rate ¹	96-100%	95.4%	95.9%
SPCB staff unplanned absence rate ¹	0-4%	4.6%	4.1%
Culture of respect complaints (recorded by an independent support service)	-	-	-

- ¹ SPCB attendance and unplanned absence rates are marginally out-with targets. Specific absence trends were identified and targeted support was provided. Towards the end of 2023-24 there was evidence of improvement in the absence rate, and this will be monitored accordingly.

Performance Report (Aithisg Coileanaidh)

Transforming our services through our strategic change objectives ...



A modern, dynamic parliamentary democracy

Progress against objectives

During 2023-24, some key highlights include:



Deliver the Conveners Group Session 6 strategic priorities.

Cross-cutting scrutiny of major public policy and accountability issues in Scotland in Session 6, including post-EU constitutional and legislative framework; and climate change and net zero emissions targets:

- supported 13 committees to embed scrutiny of climate change and net zero targets into their remits.
- supported committees to scrutinise post-EU constitutional matters.

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

- supported the Net Zero, Energy and Transport Committee to deliver the second pilot Citizen's Panel with a cross-section of 25 people from across Scotland. This focused on the post-legislative scrutiny of the effectiveness of Section 91 of the Climate Change (Scotland) Act 2009. The panel will report recommendations to the committee.

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

- supported the Conveners Group championing greater post-legislative scrutiny. This included work on the implementation of the Lobbying (Scotland) Act 2016 and scrutiny of the Social Care (self-directed support) (Scotland) Act 2013.

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

- supported the Conveners Group to approve a set of principles to embed Members' continuous professional development and inform the development of the Session 7 induction programme.



Delivered the Scrutiny Improvement Programme to bring about sustained improvements in the capacity and capability of the SPS to provide integrated support for parliamentary business and impactful scrutiny:

Performance Report (Aithisg Coileanaidh)

- enhanced learning and development in the clerking function. This included refreshing the clerking manual – a key guide for maintaining professional standards and fostering innovation in supporting parliamentary business.
- strengthened governance arrangements to support digital and data science capability.
- revised measures and reporting arrangements on parliamentary performance for 2024-25 reporting.



Ensured robust plans and resources were in place to enable the Parliament to scrutinise and respond to relevant constitutional developments, parliamentary reform proposals or other relevant emerging needs in Session 6:

- monitored implications of various developments including Supreme Court rulings on gender recognition.



Improve the reach and diversity of our engagement through activities and services in the Parliament, the community and our digital offering by removing barriers, working with partners and taking an inclusive approach:

- conducted both in person and omnibus surveys (i.e., a quantitative survey on a variety of subjects) to help guide our approach to public engagement.
- delivered 'Peek in the Parliament' a project aimed at building relationships with local communities. This initiative encourages people to visit, recommend a visit, and collaborate to make our products and services more accessible and appealing.



Supported the implementation of the recommendations of the Parliament's Gender Sensitive Audit to bring about equal representation, equal participation and gender equality mainstreaming:

- supported the establishment of an advisory group to take ownership and accountability for the report, oversee the implementation of the 34 recommendations, and monitor progress towards gender sensitivity.
- published baseline data on equal representation and participation. This data will be reported annually to monitor progress and provide evidence to show improvements and/or determine if further reforms and interventions are needed.
- supported the advisory group in conducting a survey of Members aimed at understanding their experiences with parliamentary procedures and culture and assessing differences between women's and men's views on inclusiveness and participation in parliamentary activities.
- established a woman's caucus for female Members to provide support, inspiration, and explore the removal of barriers.

A closer look: Implementing the recommendations of the Gender Sensitive Audit

A 'Gender Sensitive Parliament' is one that responds to the needs and interests of both women and men in terms of its structure, operations, methods, and work. Since the publication of "A Parliament for All: Report of the Parliament's Gender Sensitive Audit" in March 2023, efforts have been directed towards implementing its 34 recommendations. The advisory group prioritised key areas for implementation, set out a clear timetable and a

Performance Report (Aithisg Coileanaidh)

reporting system to monitor continuous improvement, and are responsible for holding other bodies to account to whom some recommendations have been referred.

The recommendations seek to improve equal representation and participation of Members and ensure gender equality is mainstreamed throughout the work of the Parliament to ensure better outcomes. This is why we supported clerks and committees with 'gender sensitivity scrutiny' guidance. Providing principles and best practice to conduct and ensure gender equality laws, policy making, budgeting and scrutiny, given the different impacts on women and men.

Another key factor is ensuring gender balance in committee membership. For example, the audit showed a general trend since 1999, where men have been over-represented in all mandatory committees except for the equalities committees where women have been over-represented. There have been, and continue to be, examples of committees which are all male. Solutions are not straight forward due to various practical issues, therefore the report put forward several options for consideration. Recommendations regarding committee membership and other areas where rule changes might be required have been referred to the Standards, Procedures and Public Appointments Committee.

During 2023-24, 12 recommendations were completed, 7 were in progress, 9 were referred to other bodies to progress and 6 will be implemented either later in the current or the next session. The work completed so far will lay the foundations for subsequent work both in Session 6 and in future sessions of the Parliament. The ongoing challenge will be to ensure we continue to monitor, evaluate, and make continuous improvement so the Parliament achieves its goal of being truly gender sensitive.



Adapting for a sustainable future

Progress against objectives

1. New Ways of Working

During 2023-24, some key highlights include:



provided opportunities to enhance flexibility in how and where people work:

- enhanced space management and facilities for site-based staff. Initiatives included refurbishing the security mess room, issuing laptops for remote work on training days, and planning an additional accessible rest and work area.
- continued improvement of workspaces to facilitate effective flexible and hybrid work. This involved creating a new communal quiet workspace, co-locating additional offices with bookable desks, and installing more soundproof booths and breakout seating areas throughout the building.

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- ✓ developed sustainable working arrangements that are right for us and the business:
 - teams explored ideas and opportunities in how, when and where they could work differently during an SPS wide test, try, and adjust phase. This involved exploring new ways to use the various workplace facilities, spaces and digital tools available, and how to collaborate more effectively within and across teams. Thereafter, team agreements were refined to ensure excellent service delivery.
 - colleagues embraced opportunities for new ways of working, and several case studies were published to celebrate successes and share learning across the SPS.
 - reviewed the flexible working policy to ensure it aligned with the new ways of working approach. This provided assurance the policy remained relevant in helping SPS staff effectively balance work and life responsibilities while meeting business needs.

- ✓ took a digital-first approach to support the hybrid workforce of the future with a more flexible working style and less reliance on geographical location:
 - completed the deployment of the new telephony system to all remaining users based in Holyrood. Members and their staff were supported through training, drop-in sessions, guidance, and top tips.

- ✓ implemented changes to parliamentary systems and processes to enable flexibility for Members in how and where they work:
 - completed the sound and voting programme. This involved transitioning to a new hybrid working system in all committee rooms to enhance the remote experience for Members and witnesses. Additionally, obsolete consoles in the debating chamber were replaced. The new system installed offers a sophisticated digital infrastructure with potential integration into other business systems.

2. Sustainability and Climate Change

During 2023-24 we focused on:

- ✓ Investing in the parliamentary estate to achieve reductions in carbon emissions and embed sustainable development thinking across the organisation:
 - enhanced data collection of emissions associated with our supply chain to enable suppliers and contractors to create their own carbon management plans.
 - delivered Royal Scottish Geographical Society Climate Solutions training to 35 managers to further understand climate change and develop business area climate change action plans.
 - enhanced the sustainable development learning and development programme with 10 new e-learning modules available for SPS staff.

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A closer look: Replacement Building Energy Management System

The current Building Energy Management System (BEMS), installed during the construction of Holyrood, and commissioned in 2004, has exceeded its design life of 15 years, and is now obsolete. The contract for the replacement BEMS, awarded in July 2023 at a value of £3.3m, introduces a modern approach to visualising, interacting with, and controlling existing heating and cooling equipment. Additionally, it enables remote system access and real-time notifications to engineers and key groups. The new BEMS offers several enhancements:

- real-time data on energy usage and reporting capabilities on temperature, humidity, CO2, tariffs, and heat maps.
- greater control over key assets such as pumps and fans resulting in reduced energy consumption and a smaller carbon footprint.
- interface with modern technologies, such as heat pumps, which form a key part of the Parliament's Net Zero strategy.
- improved metering and reporting on real-time data to inform decisions on energy reductions throughout the building.
- integration with existing building metering and lighting controls, removing a further two obsolete systems.

Maintenance of the existing BEMS is necessary until the replacement is installed. Given that BEMS wiring and controllers span all areas of the building, including front-of-house, back office and plantroom areas, the removal and installation work has been phased over 2.5 years, with most of the work scheduled during recess periods. Careful management of both systems and their contractors is essential to minimise the impact on parliamentary business, the building, and its users.

The phased replacement began in October 2023 with phase 1 (Press Tower and main plant areas) completed in April 2024. Phase 2 (Debating Chamber, MSP Block and Canongate) and 3 (Queensberry House and Towers 1-4) are scheduled for completion over the next 2 years, with the project programmed to conclude in spring 2026.



A values-driven culture

Progress against objectives

During 2023-24, some key highlights include:



Used positive action to increase the diversity of the parliamentary service alongside the growing diversity of our Members and their staff:

- delivered a Minority Ethnic Emerging Leaders development programme for Members' staff, in partnership with the Scottish Association of Minority Ethnic Educators. The programme aimed to support career development, share experiences and discuss connections between race, racism, culture and leadership.

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Further achievements are highlighted in the Diversity and Inclusion section in the Accountability Report, page 43.



Nurtured talent to make sure all colleagues have the chance to reach their potential:

- continued to progress year 2 of the 3-year implementation of our approach to performance management, 'Managing for Excellence'. Process and system improvements were made in response to feedback.
- supported SPS staff to record and discuss achievements, aspirations, and development needs with line managers.
- SPS staff shared 21,247 recognitions of colleagues work during this first year using the performance management system.



Built on confidence and skills to achieve our shared objectives, enhanced our use of technology and adopted behaviours to make the most of the digital environment and hybrid working:

- agreed a revised approach to deliver learning and development.
- captured learning needs through multiple channels and aligned with strategic objectives.
- agreed to centralise all learning and development budgets and maximise efficiencies via the implementation of a managed learning service.

A closer look: Review of SPS staff Code of Conduct

The Code of Conduct sits at the heart of SPCB's employment relationship with its staff. The Code explains how we work, live up to our values and do the right thing when making decisions. It ensures our staff understand they are privileged, where they are responsible for observing the highest standards of conduct and act, and are perceived to act with impartiality. The Code of Conduct has been in place since the earliest days of the Parliament but over time politics has evolved with the range of issues which the Parliament and Scottish society debates and discusses diversifying to include single issues as well as more traditional party politics.

The Code of Conduct was reviewed to take account of feedback from SPS staff; to ensure it aligned well with our values and behaviours framework; and that it reflected and was adaptable to the changed nature of discussion and debate in the Parliament and society. The review took a collaborative approach, ensuring our staff at all levels were engaged and could help to shape the Code of Conduct, whilst developing a deep understanding of its purpose and impact. The revamped Code, published in September 2023, provides important clarity to SPS staff on what is expected of them. It gives confidence to the public and Members that they can expect SPS staff to conduct themselves with the highest professional standards of integrity and impartiality.

Performance Report (Aithisg Coileanaidh)



Operational excellence

Progress against objectives

During 2023-24, some key highlights include:

- ✔ Continued to establish financial stability and greater flexibility in our resourcing by creating a robust baseline Session 6 resource model and medium-term financial plan for the session:
 - implemented arrangements to support effective vacancy and staff resource management which ensures consistent, evidence-led decisions and alignment with financial targets.

- ✔ Improved the effectiveness and efficiency of our processes and systems. This includes increased automation of work and use of enabling technologies and consideration of digital first approaches that both support efficiency and our environmental targets:
 - approved the business case for the official report digital transformation programme. This includes the procurement of a new production system along with a trial of automatic speech recognition technologies aimed to increase efficiency and enhance staff wellbeing.
 - initiated a project to develop a full business case for revamping the Business Bulletin with a cloud-based production system for enhanced efficiency and streamlined processes, ensuring operational resilience.
 - initiated a project to enable self-service meeting room bookings at Holyrood to improve user experience and provide operational efficiencies.

- ✔ Enhanced our digital literacy to enable early identification of automation opportunities and better use of work-enabling technologies thereby freeing up resources to concentrate on more complex high value activities:
 - continued to support Members, witnesses and SPS staff to participate in hybrid parliamentary business and assisted with the transition to the new hybrid business system in committees.
 - delivered an executive briefing programme to SPCB and Leadership Team. This included sessions to raise awareness and understanding of cyber security and artificial intelligence in relation to parliamentary business and operations.
 - developed and delivered further training sessions and materials to enhance digital skills in productivity applications.
 - supported and enabled users to leverage modern technologies. This included delivering a training programme for Security Officers in foundation digital skills and core applications required to carry out their roles.

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A closer look: Corporate Systems Programme

The Corporate Systems Programme is replacing core software systems for people services, payroll and finance with cloud-based solutions. These digital upgrades are essential for replacing outdated and unsupported software and end of contract systems by the end of Session 6, thereby enhancing efficiency and service delivery.

Given the scope and impact on operations. A full business case, approved by the Strategic Resources Board, navigated the complexity of the replacement, particularly concerning the existing finance systems provided as a shared service by the Scottish Government. This necessitated the SPCB's decision on whether to continue using the shared service or opt for a separate provision, alongside determining the best approach for the people services elements. Following analysis, the options appraisal concluded that the optimal route was to maintain the shared service for finance and directly tender for the people services elements.

To effectively manage this complex change and ensure successful implementation and realisation of benefits, a programme board led by the Head of Financial Governance was established. This also comprises key stakeholders including the Head of People and Culture and Head of Digital Services. Recognising the significant impact of this change on SPS staff, Members and their staff, and acknowledging the need for strong leadership, the project team includes change management experts and adequate backfilling arrangements are in place to facilitate an effective transition to the new systems. Additionally, there will be a focus on providing comprehensive user training.

The new systems are scheduled to go live in October 2024, with the programme support team in place until March 2025. The estimated total cost is £1.6-£1.8m over all financial years.

David McGill

David McGill
Clerk/Chief Executive

26 September 2024

Accountability Report (Aithisg Cunntachalachd)

Report of the Corporate Body

The accounts have been prepared in accordance with the Direction by The Scottish Ministers given on 17 January 2006 in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000.

SPCB and senior managers

As at 31 March 2024 the membership of the SPCB was:

Alison Johnstone MSP, Presiding Officer

Appointed: 13 May 2021

Claire Baker MSP

Portfolio: Digital services, resilience and sustainability

Appointed: 20 May 2021

Jackson Carlaw MSP

Portfolio: Finance and organisational governance

Appointed: 20 May 2021

Maggie Chapman MSP

Portfolio: Business support and officeholders

Appointed: 20 May 2021

Christine Grahame MSP

Portfolio: Engagement and communications

Appointed: 20 May 2021

Claire Baker and Jackson Carlaw were the two SPCB representatives on the Advisory Audit Board.

A Register of Members' Interests and a Register of Interests for members of the Senior Executive Team are published on the Parliament's website. No related party conflicts have been identified.

Accountability Report (Aithisg Cunntachalachd)

Senior managers forming the Leadership Team as at 31 March 2024 were:

David McGill Clerk to the Parliament and Chief Executive
Michelle Hegarty Deputy Chief Executive
Alan Balharrie Group Head of Digital Services
Susan Duffy Group Head of Engagement and Communications
Lorna Foreman Group Head of People and Culture
Sara Glass Group Head of Financial Governance
Lynsey Hamill Group Head of Resilience and Sustainability
Judith Morrison Group Head of Business Assurance
Callum Thomson Group Head of Scrutiny
Tracey White Group Head of Legislation and Parliamentary Business

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

In his role as Principal Accountable Officer and Head of the Parliamentary Service, it is the Clerk/Chief Executive's responsibility to determine the structure, governance and resources needed to ensure that the organisation runs well. As mentioned in his introduction to this report, the Clerk/Chief Executive commissioned a review of his senior staff structure to make it more adaptable to meet future challenges and provide focussed, strategic leadership. This new structure came into effect from 1 April 2024.

The new Senior Executive Team (SET) will comprise the Clerk/Chief Executive, the Deputy Chief Executive and 4 new Director roles, broadly aligned with the pillars of the current Strategic Plan, and will subsume the work of the Strategic Resources Board, creating a flatter structure at the top of the organisation.

A [structure chart](#) is available on the SPCB's website.

Data security

As set out in the Assessment of Risk Management Arrangements, failure to adequately secure and control the Parliament's IT and communications systems against unauthorised access, including cyber-attack, is included within the SPCB's Risk Register. The Group Head of Digital Services is responsible for ensuring all key controls and any mitigating actions are operational. The SPCB continues to provide robust data protection compliance measures including mandatory UK GDPR online training for all staff which must be completed annually as well as regular updates for staff on data protection. No data breaches have been reported to the UK Information Commissioner for 2023-24.

Accountability Report (Aithisg Cunntachalachd)

Statement of the SPCB's and Principal Accountable Officer's responsibilities

The Clerk to the Parliament and Chief Executive is, by virtue of his appointment, Principal Accountable Officer for the SPCB. The responsibilities of the Principal Accountable Officer, including the responsibility for the propriety and regularity of the public finances for which the SPCB is answerable, for keeping of proper records and for safeguarding the SPCB's assets, are set out in section 16 of the Public Finance and Accountability (Scotland) Act 2000.

The Principal Accountable Officer has prepared a statement of accounts in the form and on the basis set out in the Accounts Direction issued by Scottish Ministers. The accounts are prepared on an accruals basis and give a true and fair view of the SPCB's state of affairs and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Principal Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed and disclose and explain any material departures in the accounts, and
- Prepare the accounts on a going concern basis.

As Principal Accountable Officer for the SPCB, I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also aware of this information. I confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and judgements required for determining that the document is fair, balanced and understandable.

Accountability Report (Aithisg Cunntachalachd)

Governance statement

Scope of responsibility

In accordance with the responsibilities assigned to me as Principal Accountable Officer, I am responsible for maintaining a sound system of corporate governance that supports the achievement of the Scottish Parliamentary Corporate Body's Strategic Plan for the Scottish Parliament and the Scottish Parliamentary Service's Delivery Plan, whilst safeguarding the SPCB's public funds and assets.

This includes ensuring that arrangements for delegation are:

- robust and promote good management
- supported by staff with an appropriate balance of skills and experience
- management systems and procedures in place to support service delivery.

I am answerable to the Parliament for the exercise of these responsibilities.

Governance Framework

Scottish Parliamentary Corporate Body (SPCB)

The SPCB is elected by the Parliament in accordance with standing orders and comprises the Presiding Officer and four other Members. The SPCB typically meets fortnightly while the Parliament is in session. Meetings are attended by the Clerk/Chief Executive and senior officials. Membership details are set out in the Report of the Corporate Body on page 26.

The SPCB has formally authorised the Clerk/ Chief Executive to carry out most of the day-to-day functions of the SPCB under the terms set out in his letter of delegation.

The Leadership Team (LT)

Following the review of senior staff, a new structure (SET) came into effect from 1 April 2024. During 2023-24 the Leadership Team (LT) typically met monthly while the Parliament was in session, with a focus on discussion of strategic issues facing the Parliament and its staff. Membership details can be found in the Report of the Corporate Body on page 27.

The role of the LT was to lead the workforce in delivering excellent services through embedding and demonstrating our values, empowering our teams and creating a culture of trust. LT members encouraged innovation and created the conditions where the organisation can continuously improve and challenge itself to do more for the people of Scotland.

The LT provided advice to the SPCB on budget and staffing levels for consideration and approval. The LT further ensured appropriate management systems were in place and operating effectively to ensure compliance with statutory and regulatory duties, including promoting good practice in equalities, environmental management and other corporate policies to ensure effective governance across the organisation.

Advisory Audit Board (AAB)

The AAB considers, advises and reports on the SPCB's arrangements for governance, finance, audit and risk. In particular, the AAB advises the Principal Accountable Officer on whether the necessary assurances required for signing the Governance Statement have been received. The

Accountability Report (Aithisg Cunntachalachd)

AAB specifically considers the adequacy of internal controls (financial management and otherwise); the arrangements for assessing and managing risk; the planned activity of internal audit and results of its work; the planned activity of Audit Scotland and results of its work; and the adequacy of management responses to audit issues.

The AAB comprises two members of the SPCB and three independent persons, one of whom is chair. Independent persons are appointed following open competition based on their expertise and experience in governance, audit and public services. AAB membership has been quorate at all meetings. The AAB reports the findings of its work to the SPCB annually for the purposes of signing the annual report and accounts and at such other times as it considers necessary.

Membership of the AAB during 2023-24 comprised:

Andy Shaw (member and Chair until 31 May 2024)

David Watt (Chair from 1 June 2024)

Claire Robertson

Claire Baker MSP

Jackson Carlaw MSP

Two new independent members, Siobhan White and Steve Renwick, have been appointed from 1 September 2024.

The Advisory Audit Board (AAB) met three times in the year ended 31 March 2024.

Officeholders

The SPCB supports seven officeholders: Scottish Public Services Ombudsman; Scottish Information Commissioner; Children and Young People's Commissioner Scotland; Scottish Human Rights Commission; Commissioner for Ethical Standards in Public Life in Scotland; Standards Commission for Scotland and the Scottish Biometrics Commissioner. It also provides funding to the Electoral Commission for its devolved activity in Scotland.

The SPCB's responsibilities are set out in statute and require the SPCB to provide annual funding, determine the officeholders' terms and conditions of appointment, appoint certain officeholders, approve staff numbers and their terms and conditions of employment and the location of their offices.

In this reporting year, the SPCB has continued to be engaged in raising awareness of the expansion of the number of officeholders which impacts on the SPCB's financial and staff resources. The SPCB took the opportunity when giving evidence to the Finance and Public Administration Committee on its budget for 2024-25 to raise the issue once again. The SPCB welcomes the committee's inquiry into Scotland's Commissioner Landscape.

The SPCB continues to pursue its shared services agenda and will be co-locating one of the new officeholders, the Patient Safety Commissioner for Scotland, once appointed, in Bridgeside House where four of the officeholders are located. The Ombudsman will provide the new commissioner with shared central services including payroll, HR and FM services.

External audit

The Auditor General for Scotland is responsible for auditing the SPCB's accounts. This is the second year of a five year cycle of audit appointment from 2022-23 to 2026-27 inclusive with the Auditor General continuing to appoint Audit Scotland to undertake the statutory audit of the

Accountability Report (Aithisg Cunntachalachd)

SPCB. Further assurance on the effectiveness of the system of internal control is received by the work of Audit Scotland through their management letters, reports and independent auditor's report (pages 48-51).

The audit costs for 2023-24 were £0.08m (2022-23 £0.08m).

Assessment of corporate governance

As Principal Accountable Officer, my assessment is that the corporate governance arrangements comply with generally accepted best practice principles and relevant guidance. In particular, the following processes and institutional arrangements have been established:

Strategic Plan (refer to performance overview on pages 6-7)

Delivery Plan (refer to performance overview on page 8)

Performance measurement

Fundamental to the successful achievement of the strategic and delivery plans is the measurement and monitoring of performance. The SPCB receives quarterly reporting through the corporate performance report. The report measures performance against delivering excellence in our parliamentary services through key performance indicators, and progress against our strategic change objective key activities to improve accountability and performance. It also reports ratings on our compliance obligations at group level. This includes areas such as health and safety, fire safety, freedom of information, data protection, records management, equalities and financial and budget management

Internal control environment

Systems of internal control are designed to identify the principal risks to the achievement of vision, strategic goals, aims and objectives and to manage and mitigate these risks efficiently, effectively and economically. The SPCB's assurance arrangements are designed to manage risk to an acceptable level recognising that risk cannot be eliminated entirely. Risk management can only provide reasonable and not absolute assurance of effectiveness. These arrangements have been in place for the SPCB for the year ended 31 March 2024 and up to the date of approval of the annual accounts. These accord with the guidance set out in the Scottish Public Finance Manual (SPFM). Risks and internal controls were routinely reviewed by LT and are tested as part of the rolling internal audit programme. There were no significant internal control or risk management breaches identified during 2023-24.

Internal audit

The overall objective of internal audit is to provide independent assurance on the adequacy and effectiveness of the systems of governance and internal controls designed by LT to manage risk and enable the achievement of strategic goals, aims and priorities whilst ensuring accountability for public funds.

Internal audit for the SPCB follows the principles of Public Sector Internal Audit Standards (PSIAS) and is provided by a full time Head of Internal Audit (approximately 200 days per annum), with additional specialist support from a professional services firm on a call off basis

Accountability Report (Aithisg Cunntachalachd)

(approximately 50 days per annum). Grant Thornton UK LLP was appointed to support the Head of Internal Audit in July 2021 following an open competitive tender process.

The internal audit plan for 2023-24 was reviewed and approved by the AAB who received regular progress reports, detailed findings, conclusions including an independent opinion on the level of assurance that might be offered over the internal control environment in place and any recommendations proposed for control enhancement. The internal audit recommendations agreed with management were endorsed by the AAB who also sought evidence that agreed audit recommendations have been implemented appropriately by way of the follow up reports twice a year.

During 2023-24, internal audit work included reviews in the areas of: Reimbursement of Members Expenses – claims for reimbursement in year; Cyber Security; Use of Corporate Cards; Catering; Procurement; and Fixed Asset Accounting. All internal audit reviews concluded with a 'substantial' or 'satisfactory' level of assurance in place.

There has been sufficient coverage of internal audit activity work during 2023-24 to allow the Head of Internal Audit to provide an Internal Audit Assurance Statement. The overall conclusion from the work of internal audit for the year to 31 March 2024 is that a satisfactory level of assurance may be taken from the areas reviewed within the annual internal audit plan, subject to the timely implementation of agreed recommendations.

Audit Scotland

In the course of the statutory audit in 2023-24, Audit Scotland identified a control weakness with Administrator access in the MyExpenses system as part of their interim work. Action is in progress to address this and is due to be completed by 30 September 2024.

General

- Regular reports from managers on the steps they are taking to manage risks in their areas of responsibility including progress reports on key projects.
- A policy on fraud prevention and whistle blowing, and guidance.
- The SPCB complies with the principles of the Scottish Public Finance Manual.
- The SPCB has a dedicated set of Standing Financial Instructions "based on the Scottish Public Finance Manual" which contain financial policies and procedures that are specific to the SPCB.
- The AAB reviews and recommends the annual report and accounts for approval including the Governance Statement. It considered, in detail, Audit Scotland's Annual Audit Report on 18 September 2024 and recommended presentation to the SPCB for formal consideration, approval and signing by the Principal Accountable Officer.
- The SPCB approves the accounts including the Governance Statement.
- The AAB reported formally to the SPCB in September 2024 confirming the evidence and assurances it had received in year.

Accountability Report (Aithisg Cunntachalachd)

Assessment of risk management arrangements

As Principal Accountable Officer, my assessment is that the SPCB's risk management arrangements comply with generally accepted good practice principles and guidance from relevant professional bodies. The following processes and institutional arrangements are in place:

- Management of risk forms a key part of the SPCB's strategic and delivery planning and is monitored and reported by way of a quarterly risk management report on our Principal Risks. This is considered alongside strategic and delivery planning and monitoring and high-level performance indicators which are designed as tools for decision making and resource allocation. Within the overarching context of the Performance Report, risks for the SPCB are derived from and link directly to the strategic plan, the delivery plan, individual office plans, priorities for change and other major projects.
- The AAB continues to monitor and challenge the risk management framework and the controls and actions designed to mitigate and manage risk effectively. The AAB will continue to engage with the Senior Executive Team on a range of organisational priorities and initiatives.
- The principles of risk management and operational risk registers are used at office level as a key component of planning arrangements across the parliamentary service.
- The risk register is used routinely by internal audit to ensure that audit and assurance activity focuses on key areas of risk.
- The Resilience Team have specific responsibility for curating and collating the Principal risk register and will work with senior officials to follow through on actions and mitigations.

We take a continuous improvement approach to all our governance processes, and management of risk is part of that. The Resilience Team are taking forward efforts on:

- Increasing capability through wider availability of guidance and support to those with risk management responsibilities.
- Considering how best to collate risk management information to be reviewed by different management groups.
- Focusing risk management efforts on areas where that will deliver the most value.

Assurances and written authorities

Group Heads each sign a Certificate of Assurance for their areas of responsibility and accountability. These offer assurance on internal controls in respect of risk management, business planning, project management, financial management, fraud, procurement, human resources, equality and diversity, and health and safety for their respective group or office. Confirmation for 2023-24, that controls have been, and are, working well within groups and offices, has been received and there were no significant matters arising.

The SPCB is responsible for funding a number of Commissioner and Ombudsman bodies. These bodies were created by Acts of the Parliament and operate independently from the SPCB. As Principal Accountable Officer, I rely on the Accountable Officer for each of these bodies to be responsible for ensuring that an effective system of internal control is maintained and operated to safeguard the public funds and assets for which they are responsible. Each Officeholder has provided a written assurance of this for 2023-24.

Accountability Report (Aithisg Cunntachalachd)

Remuneration and Staff Report

The sections marked (Audited) in this Remuneration and Staff Report are subject to a separate opinion by Audit Scotland. The other sections of the Remuneration and Staff report were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

Remuneration policy

Staff

The remuneration for the Clerk to the Parliament and Chief Executive is set by the SPCB taking into account his role and responsibilities. Salaries for other senior staff form part of the pay settlement for all staff.

MSPs

MSP salaries are directly linked to public sector increases for public sector employees in Scotland (ASHE index). The rate for 2023-24 is £67,662 (2022-23 £66,662). Pension benefits for MSPs and Office Holders are payable from the Scottish Parliamentary Pension Scheme (SPPS), and separate annual accounts are published for this on the Scottish Parliament website.

The SPCB members receive no additional remuneration for their role. Similarly, MSPs serving as Conveners to Parliamentary Committees do not receive any additional remuneration. The Presiding Officer and two Deputy Presiding Officers receive additional salary for delivery of their roles.

Ministerial

In respect of ministers in the Scottish Government, the salary for their services as an MSP along with the supplementary element for ministerial appointment, are both paid by the SPCB. Disclosure on the ministerial element of salary and pension entitlements is contained within the Scottish Government Consolidated Accounts which can be accessed at the Scottish Government website. These also include disclosure details on the two law officer appointments within Scotland (the Lord Advocate and the Solicitor General for Scotland). Ministerial severance in respect of Ministerial changes is disclosed in Note 3.

Independent Officeholders

Under the legislation establishing the independent Officeholders (i.e. the Auditor General for Scotland, Scottish Information Commissioner and the Scottish Public Services Ombudsman etc.) the SPCB is responsible for determining their terms and conditions of appointment. Remuneration information is available in the officeholders' annual accounts. Officeholder salaries are uprated in line with the percentage uplift awarded to the SPCB pay scales.

Service contracts – SPCB staff

Appointments of SPCB staff, on terms and conditions set by the SPCB, are made in accordance with SPCB recruitment policy which requires appointment to be on merit on the basis of fair and open competition, but also includes the circumstances when appointments may otherwise be made. These principles are set out in our recruitment process and more information is available on the SPCB website recruitment pages.

SPCB staff are not civil servants but pension benefits are provided through the Civil Service Pension Scheme arrangements.

Accountability Report (Aithisg Cunntachalachd)

Service contracts – Officeholders

Standing Orders provide for the nomination of individuals for appointment to an office by His Majesty and individuals who are appointed by the Scottish Parliamentary Corporate Body with the agreement of the Scottish Parliament.

Appointments made by His Majesty

Nicola Killean was appointed by His Majesty as the Commissioner for Children and Young People in Scotland. Ms Killean's fixed term appointment is from 16 August 2023 to 15 August 2029.

David Hamilton was appointed by His Majesty as the Scottish Information Commissioner. Mr Hamilton's fixed term appointment is from 16 October 2023 to 15 October 2029.

SPCB Appointments with the agreement of the Scottish Parliament

Helen Donaldson was appointed as a Member of the Standards Commission for Scotland from 1 April 2023 to 31 March 2029.

SPCB Appointments

There were no SPCB appointments.

Officeholder Resignations

Ian Duddy, the Chair of the Scottish Human Rights Commission tendered his resignation which was accepted by His Majesty effective from 30 June 2023.

Remuneration (salary and pensions)

The following sections provide details of the remuneration and pension interests of senior staff and Officeholders. Those for senior staff are presented in banding ranges for salary and pension. Information for Parliament officeholders is presented on actual salary figures and total remuneration to the nearest £1,000. Pension benefits represent the present value of future pension benefits accrued during the year. Details of pensions and cash equivalent transfer values are disclosed based on information supplied by MyCSP for SPCB senior staff and by the Scottish Public Pensions Agency for Parliament Officeholders. Where there are large movements in the pension benefits this is usually associated with the impact of individual salary increases, the scheme that the individual belongs to and any individual contributions made by the employee. Further information on all the schemes is available on the civil service website in the scheme booklets.

Accountability Report (Aithisg Cunntachalachd)

Single total remuneration (Audited)

SPCB Senior Staff

	2023-24 Salary £'000	2022-23 Salary £'000	2023-24 Pension benefits ¹ £'000	2022-23 Pension benefits ¹ £'000	2023-24 Total £'000	2022-23 Total £'000
David McGill	170-175	170-175	48	34	220-225	200-205
Michelle Hegarty	130-135	125-130	9	26	140-145	150-155
Alan Balharrie	95-100	95-100	25	20	120-125	115-120
Susan Duffy²	95-100	95-100	22	13	115-120	105-110
Lorna Foreman	90-95	85-90	70	27	160-165	110-115
Sara Glass	95-100	90-95	38	37	135-140	130-135
Lynsey Hamill	95-100	85-90	38	35	135-140	120-125
Judith Morrison	105-110	110-115	20	26	125-130	135-140
Callum Thomson	95-100	110-115	30	15	125-130	125-130
Tracey White	95-100	95-100	29	11	125-130	105-110

Parliament officeholders

	2023-24 Salary £	2022-23 Salary £	2023-24 Pension benefits (to nearest £1,000) ¹ £	2022-23 Pension benefits (to nearest £1,000) ¹ £	2023-24 Total (to nearest £1,000) £	2022-23 Total (to nearest £1,000) £
Alison Johnstone	50,849	50,097	16,000	20,000	67,000	70,000
Annabelle Ewing	31,854	31,383	10,000	12,000	42,000	44,000
Liam McArthur	31,854	31,383	10,000	12,000	42,000	44,000

¹ The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made

Accountability Report (Aithisg Cunntachalachd)

by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

² Susan Duffy left the SPCB on 30 April 2024.

Salary

Salaries in the above table are the amount earned in the financial year and include, where applicable, overtime (including a one-off buyout of accrued flexi leave in 22/23), reserved rights, recruitment and retention allowances and any other allowance to the extent that is subject to UK taxation. They do not include National Insurance or Superannuation contributions. There are no performance bonuses as the scheme for payment of these ended in 2005-06. Salary disclosed in the table above for Parliament officeholders excludes the MSP element and relates solely to the office.

Parliament Officeholders

In respect of office holders, the salary shown is that for the appointment itself together with related pension. Scottish Ministers' disclosure is contained within the Scottish Government's accounts. The Presiding Officer's and the Deputy Presiding Officers' pension benefits are paid from the SPPS. Their pensions accrue at the rate of either 1/40th or 1/50th of their final officeholder pensionable earnings for each year that the office is held. There is no automatic lump sum but these office holders may commute some of their pension to provide a lump sum.

Benefits in kind

No benefits in kind were paid to SPCB senior staff or Scottish Parliament office holders in 2023-24 or 2022-23.

Salary Multiples (Audited)

The 2023-24 staff pay award was backdated and applied from 1 February 2023. For staff at the top of grade (which applies to nearly 70% of staff) the uplifts from then were as follows:

- 8% grades 2 and 3
- 6% grade 4 and assistant solicitors
- 5.7% grades 5 and 6, Solicitor, Senior Solicitor and Solicitor Team Leader
- 5.4% grades 7 and 8
- 1% the Clerk/Chief Executive grade

In addition, there was improvements to the pay structure, applicable from 1 February 2023, which resulted in staff who were at the start or midway point of their grade receiving more than the uplift set out above.

The highest paid member of staff in 2023-24 and 2022-23 was the Clerk/Chief Executive. His remuneration before pension benefits was in the range of £170,000-£175,000 in 2023-24 and 2022-23.

The median salary of the SPCB workforce in 2023-24 was £46,091 which represented a 9.7% increase on the median of £42,000. The average percentage change from 2021-22 for employees as a whole was 1.09% which represent the pay awards and progression. There were no staff salaries in excess of the Clerk to the Parliament and Chief Executive with the lowest staff salary in 2023-24 being in the band £30,000-£35,000 (2022-23 £25,000-£30,000).

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

Year	25th percentile pay	25th percentile pay ratio	Median pay	Median pay ratio	75th percentile pay	75th percentile pay ratio
2023-24	£31,318	5.51	£46,091	3.74	£59,625	2.89
2022-23	£31,318	5.51	£42,000	4.11	£56,104	3.07

Accountability Report (Aithisg Cunntachalachd)

Pension benefits (Audited)

SPCB senior staff

	Accrued pension at pension age as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV as funded by employer £'000
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SPCB senior staff

David McGill	75-80 plus a lump sum of 205-210	2.5-5 plus a lump sum of 0	1,828	1,643	29
Michelle Hegarty	40-45	0-2.5	892	810	2
Alan Balharrie	30-35 plus a lump sum of 75-80	0-2.5 plus a lump sum of 0	699	625	14
Susan Duffy	35-40 plus a lump sum of 100-105	0-2.5 plus a lump sum of 0	933	837	11
Lorna Foreman	25-30 plus a lump sum of 65-70	2.5-5 plus a lump sum of 2.5-5	569	464	58
Sara Glass	5-10	0-2.5	114	74	25
Lynsey Hamill	20-25	0-2.5	298	242	20
Judith Morrison	40-45	0-2.5	901	815	7
Callum Thomson	40-45	0-2.5	801	716	17
Tracey White	40-45	0-2.5	967	866	19

Parliament officeholders

Alison Johnstone	4	1	63	40	14
Annabelle Ewing	2	1	44	28	10
Liam McArthur	2	1	38	24	8

Cash Equivalent Transfer Values (CETV)

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

Accountability Report (Aithisg Cunntachalachd)

scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which 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 scheme member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

CETV movement may comprise of a number of components such as the age of the individual, inflation, contributions by the employer and the employee, and performance of the fund where relevant. The real increase in CETV reflects the increase effectively 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.

Civil Service Pensions

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

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **Classic, Premium, Classic Plus, Nuvos** and **Alpha** are increased annually in line with Pensions Increase legislation. Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings for members of **Classic, Premium, Classic Plus, Nuvos** and **Alpha**. Employer contributions for these schemes were payable at one of four rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands.

A small number of SPCB employees are part of the **partnership** pension account 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).

The Commissioners and Ombudsman are members of the Civil Service pension arrangements.

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

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

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

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

Information on PCSPS scheme transition arrangements and pension benefits are available on the Civil Service pension scheme website. Notes 1k and Note 4 to the Accounts also contain more information.

The current pension scheme rules for MSPs and office holders (including the Lord Advocate and the Solicitor General for Scotland) are set out in the Scottish Parliamentary Pensions Act 2009 with pension scheme rules in Schedule 1 of the 2009 Act.

The main benefits of the scheme are a pension of 1/50th or 1/40th of final salary for each year of service on retirement at age 65. Pensions are increased annually in line with changes in the Consumer Prices Index. Members accruing benefits at the rate of 1/40th pay a contribution equivalent to 11% of their MSP/office holder salary. Members accruing benefits at the rate of 1/50th pay a contribution equivalent to 6% of their MSP/office holder salary. The SPCB pays the employer contribution representing the balance of cost as advised by the Government Actuary. For 2023-24 the contribution rate was 21.0% of pensionable salary (20.2% 2022-23).

Accountability Report (Aithisg Cunntachalachd)

Staff Report

Staff costs and numbers (Audited)

Staff pay costs consist of:

	2023-24 £M	2022-23 £M
	Total	Total
Salaries		
SPCB	29.3	27.5
Seconded staff	0.2	0.1
Social security costs		
SPCB	2.8	2.8
Seconded staff	0.2	0
Other pension costs		
SPCB	7.5	6.6
Seconded staff	-	0
SPCB Salary Cost per Note 3 to the Accounts	40.0	37.0

SPCB Staff salary costs include £0.8m of Contractors costs and £0.5m of Agency costs (2022-23 £1.7m and £0.6m respectively).

Information on staff pay in 2023-24 can be found in the Performance Overview, Financial position section on pages 12-13

Exit packages

There were no exits under a voluntary exit scheme in 2023-24. In 2022-23 14 individuals left under a voluntary exit scheme run for Security Office staff in line with the Civil Service Compensation Scheme terms which was notified to the Cabinet Office. The business case was approved by the SPCB's Strategic Resources Board. The cost in 2022-23 was £478k.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

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

	2023-24	2022-23
Staffing (FTE):	587	566
Comprising:		
SPCB staff	566	541
Seconded	3	2
Contractor	6	11
Agency	12	12

Accountability Report (Aithisg Cunntachalachd)

Staff composition and sickness absence

	2023-24	2022-23
Gender (SPCB staff):		
Female	56%	57%
Male	44%	43%
SPCB:		
Female	80%	80%
Male	20%	20%
Leadership Team:		
Female	70%	70%
Male	30%	30%
Absence	10.12 days	8.54 days

Information on staff turnover can be found in the Performance Analysis section page 17.

Diversity and inclusion

The Parliamentary Service supports the strategic aims of the SPCB by promoting a respectful and inclusive working environment that inspires excellence, where people and performance thrive. We want all colleagues to feel pride in their role, and to understand how their work is an essential piece of the puzzle.

The key highlights this year included the following:

- We commissioned an external provider to provide us with an assessment of our inclusion maturity level. As part of this assessment our staff were asked to respond to a survey about their experiences of inclusion in our workplace. The assessment has provided us with recommendations for a roadmap to advance our diversity and inclusion priorities.
- Our Recruiting for Excellence policy was reviewed in the past year. The use of positive action to attract specific groups is embedded into the revised policy.
- We redesigned our pay structure and reviewed our job classification framework. We have a transparent pay structure and clear criteria and robust processes for evaluating roles.
- Our equality impact assessment procedure was reviewed and improvements made to ensure the consideration of different groups in our decision making.

Employment of disabled persons

At the Scottish Parliament we want a place to work and visit that is accessible and open to people from all walks of life and backgrounds.

Demonstrating our commitment to the employment and development of disabled people through our recognition as a Disability Confident Leader employer is of great importance to the Scottish Parliament.

The Parliament promotes opportunities to and welcomes job applications from disabled people. We ensure that our recruitment process is accessible. Disabled people are provided with

Accountability Report (Aithisg Cunntachalachd)

adjustments and support in the recruitment process and throughout their employment. In addition, the Parliament works with a disabled people's organisation providing paid internship opportunities for disabled people.

The Parliament's commitment to the employment and career development of disabled people is supported through the Recruiting for Excellence Policy. Values-based recruitment is used to attract and select people who share the Parliament's values of Stewardship, Inclusiveness, Excellence and Respect.

Once in employment, the Parliament provides support through a range of policies and adjustments. Support to disabled employees at the Parliament include flexible working patterns or hours; provision of equipment and assistive technology and through adjustments to the working environment. Disability Adjustment Plans assist people with ensuring that any adjustments they have in place for their disability are reviewed on a regular basis and will be in place to support any move to a new role.

Policies and procedures that support disabled people to work and in their career development at the Parliament include; Dignity at Work Policy, Guidance for Line Managers - Supporting Disabled Staff in the Workplace, Individual Wellbeing Plans, which are embedded in our performance management approach, and our Positive About Mental Health and Wellbeing Policy.

In the most recently available reporting year (2022-23) when asked to report on a disability for the annual Diversity Monitoring Report, 9.7% of staff reported they had a disability. This was an increase from 8.3% in the previous reporting year.

Staff communications

Code of Conduct

In September, the Group Head of People and Culture shared a revised version of the Code of Conduct for Scottish Parliamentary Service (SPS) staff along with a supporting framework. Prior to this wider announcement, a range of communications with stakeholders took place. This included consultation with office heads and team leaders to seek feedback followed by two Q&A panel sessions led by the Clerk/Chief Executive and the Group Head of People and Culture. Full information about the Code was also provided on the parliament's intranet.

At the time the Code was implemented, the Group Head of People and Culture committed to carry out a review to clarify the responsibilities SPS staff with respect to the use of lanyards and/or wearing pins and badges as a means of public and/or personal expression.

In March, colleagues were informed of a policy change that meant all SPS staff must wear a parliament issued purple lanyard and remove pins and badges showing support for social movements and towards campaigns or organisations. Wearing such items had led some organisations and individuals to consider that the SPS cannot be impartial when supporting the parliament to debate government policy, proposed new laws and current significant societal issues. This decision was intended to help to minimise the risk of perceived bias and avoid any perception that wearing badges, pins or personalised lanyards might be influencing decision-making.

Accountability Report (Aithisg Cunntachalachd)

Staff engagement survey

A staff engagement survey was conducted during September and October. There was a response rate of 75% and the overall engagement score was 73% compared with 71% in 2021. Communications were issued to encourage colleagues to complete the survey. Headline scores were shared with staff in November followed by a full report in December.

Colleagues had been asked to score the extent to which they agreed with a statement on a scale of 0-10. The average response in each section was reported as a percentage. The highest and lowest scoring areas remained broadly the same as in 2021. High scoring areas included sections called “My team” (81%), “My manager” (79%) and demonstrate excellent, supportive working relationships within the Parliament. The “Instilling Pride” score of 79% demonstrates that colleagues continue to take great pride in working for the Parliament and contributing to making a positive difference to the lives of the people of Scotland.

“Wellbeing” was a lower score at 69% and not unexpected given the wider context of the cost of living crisis and post pandemic period. Other lower scoring areas were “Learning and Development” (65%), “Leadership and Managing Change” (65%) and “Fairness” (69%). Focus groups were held in February and March to further explore the results with colleagues.

The next steps were to produce a corporate action plan to respond to the feedback. Each of the lower scoring areas will be specifically addressed as part of our People and Culture strategy and under our new Senior Executive Team’s commitment to improving leadership engagement with colleagues.

Managing for Excellence

Managing for Excellence is the performance management approach for Scottish Parliamentary Service staff. There were a number of communications about the introduction of a new tool, Weekly10 to support this approach. The tool allows colleagues to set and track objectives, to submit a brief weekly check in and to recognise colleagues. Communications included reminders of deadlines and an intranet article from the Deputy Chief Executive about her personal experiences of using the new system and the wider benefits of the Managing for Excellence approach.

All-staff meeting

An all-staff meeting was held in early November where staff had the opportunity to come together in the debating chamber to hear from the Clerk/Chief Executive and the Deputy Chief Executive. A hybrid option was also available so that colleagues could choose to observe the meeting remotely. The main topics for discussion were the annual staff engagement survey results; supporting parliamentary business; public engagement; and a look at future opportunities and challenges. The Clerk/Chief Executive also announced that he had started an exercise to re-structure the senior leadership team.

After the chamber session, staff were invited to network with colleagues in the Garden Lobby where there were a number of stalls and refreshments available. Topics for stalls included sustainable development; corporate systems; diversity and inclusion; digital capability; and learning and development.

Accountability Report (Aithisg Cunntachalachd)

Restructure of the senior leadership team

A new leadership team structure was communicated to all staff in a late January. This followed extensive consultation with the affected staff and their trade union representatives. The new structure included the creation of a Senior Executive Team which included the Clerk/Chief Executive, the Deputy Chief Executive and four new Director posts. The Clerk/Chief Executive explained that it was important to ensure that the best structure was in place to meet future challenges and to provide focused, strategic leadership. Another objective was to streamline the organisation's governance arrangements.

The structure would take effect on 1 April 2024. Senior managers were provided with a full briefing to support face to face communications about the change within their teams. In March, a Q&A was developed and published on the intranet following feedback from these discussions. The Clerk/Chief Executive and the designate Director of People, Communications and Inclusion held two meetings with office heads to discuss the changes.

Trade union relationships

The SPCB officially recognises three trade unions for collective bargaining. A partnership agreement is in place between the SPCB and the Scottish Parliament Trade Union side setting out agreed common goals and principles.

Health and Safety

The SPCB is committed to promoting health and safety and fire safety as a priority issue. Its policy objectives include maintaining a safe and secure place of work, building the resilience of staff members and the organisation, and pursuing continuous improvement in health and safety performance.

To deliver the policy, the SPCB has developed H&S arrangements covering all aspects within the scope of its operations, including fire safety, risk assessment, safety monitoring, audit, first aid, display screen equipment and hybrid working.

Our health and safety committee consults staff and stakeholders on the measures taken to ensure health and safety at work, and has representation from staff, management, trade union side, MSPs and MSP staff.

We maintain effective working relationships with internal and external stakeholders, including enforcing authorities, and we share knowledge, information and services with other legislatures and public sector organisations.

We deliver a comprehensive programme of training for staff and occupiers covering fire safety, general health and safety awareness plus role specific fire and health and safety training.

SPCB maintains regular oversight of its approach to H&S management, to adapt and respond to changing risks, priorities, legal requirements and operating guidelines.

Expenditure on consultancy

During 2023-24 £0.7m was spent on external consultancy including general and property advisors (£0.7m 2022-23). Expenditure in 2023-24 included property advice on BEMS replacement and other facilities management change programmes and Government Actuary advice.

Accountability Report (Aithisg Cunntachalachd)

Parliamentary accountability disclosures

Losses and special payments

There were no individual losses or special payments in excess of £300,000 which would require separate disclosure in either 2023-24 or 2022-23.

Gifts

There were no individual gifts in excess of £250,000 which would require separate disclosure in either 2023-24 or 2022-23.

Remote contingent liabilities

Contingent liabilities that meet the disclosure requirements in IAS 37 Provisions & Contingent Liabilities are included in Note 18 of the Notes to the Accounts. There are no remote contingent liabilities to disclose.

David McGill

David McGill
Clerk/Chief Executive

26 September 2024

Accountability Report (Aithisg Cunntachalachd)

Independent Auditor's Report

Report of the Auditor General for Scotland to the Scottish Parliamentary Corporate Body and Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Parliamentary Corporate Body for the year ended 31 March 2024 under the Public Finance and Accountability (Scotland) Act 2000. 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 accounts, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net operating expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Accountability Report (Aithisg Cunntachalachd)

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

Risks of material misstatement

The most significant assessed risks of material misstatement that have been identified and judgements thereon are reported in the separate Annual Audit Report.

Responsibilities of the Principal Accountable Officer for the financial statements

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

In preparing the financial statements, the Principal Accountable Officer is responsible for using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Principal Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Principal Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Accountability Report (Aithisg Cunntachalachd)

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects:

- the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and
- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

Responsibilities for regularity

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

Reporting on other requirements

Opinion on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information

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

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

Accountability Report (Aithisg Cunntachalachd)

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

Opinions on Performance Report and Governance Statement

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which I report by exception

I report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Stephen Boyle

Stephen Boyle
Auditor General for Scotland
102 West Port
Edinburgh
EH3 9DN

27 September 2024

Financial Statements (Aithrisean Ionmhais)

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

	Note	2023-24 £M	2022-23 £M
Administration costs			
Staff and members' salaries	3	53.7	50.3
Other administration costs	5	48.6	51.9
Depreciation	7, 8	13.6	12.7
Commissioners and Ombudsman	19	14.5	13.0
Gross administration costs		130.4	127.9
Operating income	6	(0.6)	(0.6)
Net operating expenditure		129.8	127.3
Other comprehensive net expenditure			
Net loss/(gain) on revaluation of buildings and fixed plant	7	(23.9)	(29.0)
Net loss in respect of realised element of revaluation reserve	7(c)	5.1	3.7
Net (gain)/loss on pension reserves	4	(1.5)	(44.8)
Comprehensive net expenditure		109.5	57.2

The notes on pages 57 to 83 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Financial Position

As at 31 March 2024

	Note	2024 £M	2023 £M
Non-current assets:			
Property, plant and equipment	7	392.0	379.9
Intangible assets	8	0.1	0.2
Trade and other receivables (after 1 year)	10	0.2	0.4
Total non-current assets		392.3	380.5
Current assets			
Inventories	9	0.1	0.2
Trade and other receivables	10	2.0	1.5
Cash and cash equivalents	11	2.8	1.1
Total current assets		4.9	2.8
Total assets		397.2	383.3
Current liabilities			
Trade and other payables (within 1 year)	12	(11.8)	(8.9)
Provisions	13	(0.3)	-
Total current liabilities		(12.1)	(8.9)
Total assets less current liabilities		385.1	374.4
Non-current liabilities			
Members' pension assets/(liabilities)	14	6.2	5.7
Total non-current liabilities		6.2	5.7
Assets less liabilities		391.3	380.1
Represented by:			
Taxpayers' equity			
General fund		184.0	192.2
Revaluation reserve		201.1	182.2
Pension reserve		6.2	5.7
Total taxpayers' equity		391.3	380.1

The financial statements on pages 52 to 56 were approved by the Scottish Parliamentary Corporate Body on 26 September 2024. The Principal Accountable Officer authorised these statements for issue on 26 September 2024.

David McGill

David McGill
Clerk/Chief Executive

The notes on pages 57 to 83 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Cash Flows

For the year ended 31 March 2024

	Note	2023-24 £M	Restated 2022-23 £M
Cash flow from operating activities			
Net operating cost		(129.8)	(127.3)
Adjustments for non-cash items			
- Non-cash charges	20	1.1	6.8
- Depreciation	7, 8	13.6	12.7
Decrease/(increase) in inventories	9	0.1	-
Decrease/(increase) in trade and other receivables	10	(0.3)	0.1
(Decrease)/increase in trade and other payables		1.1	(0.6)
(Decrease)/increase in provisions	13	0.3	(0.4)
Net cash outflow from operating activities		(113.9)	(108.7)
Cash flows from investing activities			
Purchase of property, plant and equipment		(1.6)	(2.1)
Purchase of intangible assets		-	-
Net cash outflow from investing activities		(1.6)	(2.1)
Cash flows from financing activities			
Financing from the Consolidated Fund		117.2	110.0
Net (decrease)/increase in cash and cash equivalents		1.7	(0.8)
Cash and cash equivalents as at beginning of period	11	1.1	1.9
Cash and cash equivalents as at end of period	11	2.8	1.1
Net (decrease)/increase in cash and cash equivalents		1.7	(0.8)
Net cash requirement			
Cash flows from financing activities	SOCTE	117.2	110.0
(Increase)/decrease in cash	11	(1.7)	0.8
		115.5	110.8

The notes on pages 57 to 83 form part of these accounts.

Financial Statements (Aithrisean Ionmhais)

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

	Note	General fund £M	Revaluation reserve £M	Pension reserve £M	Total reserves £M
Balance at 1 April 2023		192.1	182.3	5.7	380.1
Revaluation of Buildings and Fixed Plant	7		23.9		23.9
Transfer in respect of realised element of revaluation reserve	7(c)	5.1	(5.1)		-
Net movement in pension reserve	14			1.5	1.5
Non-cash charges – auditor remuneration	20	0.1			0.1
Movement in cash balances		(1.7)			(1.7)
Net operating cost		(128.8)		(1.0)	(129.8)
Net funding	Cash Flow	117.2			117.2
Balance at 31 March 2024		184.0	201.1	6.2	391.3

The notes on pages 57 to 83 form part of these accounts

Financial Statements (Aithrisean Ionmhais)

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2023

	Note	General fund £M	Revaluation reserve £M	Pension reserve £M	Total reserves £M
Balance at 1 April 2022		198.2	156.9	(32.4)	322.7
Revaluation of Buildings and Fixed Plant	7		29.0		29.0
Transfer in respect of realised element of revaluation reserve	7(c)	3.6	(3.6)		-
Net movement in pension reserve	14			44.8	44.8
Non-cash charges – auditor remuneration	20	0.1			0.1
Movement in cash balances		0.8			0.8
Net operating cost		(120.6)		(6.7)	(127.3)
Net funding	Cash Flow	110.0			110.0
Balance at 31 March 2023		192.1	182.3	5.7	380.1

The notes on pages 57 to 83 form part of these accounts

Notes to the accounts

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2023-24 UK Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the SPCB for the purposes of giving a true and fair view has been selected. The particular policies adopted by the SPCB are described below. They have been applied consistently in dealing with items considered material to the accounts.

a. Accounting Convention

The accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, financial instruments and inventories where material, at their value by reference to their current costs. In accordance with the principles of resource accounting, the gross funding received from the Scottish Consolidated Fund is reported directly within the General Fund and is not included in the operating income received in the year in the Statement of Comprehensive Net Expenditure.

In common with similar public bodies, the future financing of the SPCB's liabilities will be met by future grants of Supply approved annually by the Scottish Parliament. The approval of amounts for 2024-25 has already been given and there is no reason to believe that future approvals will not be forthcoming. Accordingly, it is considered appropriate to adopt a going concern basis for the preparation of these financial accounts.

b. Property, Plant and Equipment (PPE)

The SPCB hold the legal title to all land, buildings and fixed plant shown in the accounts.

For land, buildings and fixed plant, the minimum level for capitalisation of spend is the greater of £10,000 or 0.5% of asset value, provided it is probable that the spend will bring future economic benefits. For other asset categories, the minimum level for capitalisation of spend is £5,000, including grouped value of related asset purchases. Furniture, fixtures and fittings are not capitalised.

Land, buildings and fixed plant have been valued on a depreciated replacement cost basis for specialised buildings using independent professional valuations every 5 years. The last full valuation took place in 2019-20 with a desktop valuation exercise carried out in 2020-21. In the intervening years between valuations, indices provided by a professional valuer based on the General Buildings Cost (GBC) and the All Tender Price (ATPI) Index are applied. These indices are updated regularly and their value may rise or fall.

Financial Statements (Aithrisean Ionmhais)

Artwork and donated assets are independently professionally valued on the basis of Insurance every 5 years. The last valuation took place in 2019-20. Donated assets are capitalised at current value on receipt and income is recognised in the year of receipt. The revaluation of purchased and donated artwork is reflected in the Revaluation Reserve (see Statement of Changes in Taxpayers' Equity).

All other assets are reported at depreciated historic cost.

c. Intangible assets

In accordance with the FReM, Intangible assets are accounted for in line with the requirements of IAS 38 Intangible Assets.

Non-income generating assets are carried at depreciated replacement cost which is considered to be a proxy for fair value.

Intangible assets other than assets under development are amortised on a straight-line basis over their estimated useful lives. Intangible assets under development are not amortised.

d. Depreciation and amortisation

Land, historic documents and records and works of art are not depreciated. Assets under construction are depreciated when they are brought into use.

Depreciation has been provided at rates calculated to write off the valuation of Property, Plant and Equipment assets by equal instalments over their estimated useful lives which are normally in the following ranges:

Holyrood building	40 years
Holyrood fixed plant	3-15 years
Equipment and vehicles	5 years
IT systems	3 years

Amortisation is provided at rates calculated to write off the valuation of Intangible assets by equal instalments over their estimated useful lives which are normally in the following range:

IT software	3 years
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e. Realised element on depreciation of revaluation reserve

Depreciation is charged to the Statement of Comprehensive Net Expenditure on the revalued amount of the relevant assets. An element of depreciation arises from the increase in valuation and is in excess of the depreciation that would be charged on the historic cost of the relevant assets and is transferred from the revaluation reserve to the general fund.

f. Inventories

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

Financial Statements (Aithrisean Ionmhais)

g. Trade Receivables

Trade receivables are recognised and carried at original invoice amount less an allowance for any uncollectable amounts. A provision for impairment of trade receivables is established where there is observable evidence that the SPCB will not be able to collect all amounts due according to original terms. Trade receivable balances are written off when the SPCB determines that it is unlikely that future remittances will be received.

h. Trade and other payables

Trade and other payables are stated at cost.

i. Foreign Exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction, except where rates do not fluctuate significantly, in which case an average rate for a period is used. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Comprehensive Net Expenditure.

j. Operating Income

Operating income is income that relates directly to the operating activities of the SPCB and is therefore recognised as revenue in the Statement of Comprehensive Net Expenditure. Income is stated excluding VAT.

k. Pensions

The Civil Service Pension Arrangements

Staff employed directly by the SPCB and the Parliamentary Commissioners and Ombudsman and their staff are members of either the Civil Service and Others Pension Scheme or **Alpha** which was introduced from 1 April 2015. Prior to that date employees participated in the Principal Civil Service Pension Scheme (PCSPS). These statutory arrangements are unfunded multi-employer defined benefit schemes and the SPCB is unable to identify its share of the underlying assets and liabilities and therefore there is no liability in the Statement of Financial Position. The cost of benefits is met by monies voted by the UK Parliament each year. Details can be found in the separate scheme statement of the Cabinet Office: Civil Superannuation (Civil Service Pensions). More information on the costs can be found in Note 4.

The Scottish Parliamentary Pension Scheme (SPPS)

The SPCB uses full IAS 19 pension scheme accounting for the Members' Pension Fund (Scottish Parliamentary Pension Scheme). This means the net position for the Scheme is reflected in the SPCB Statement of Financial Position (Notes 4 and 14).

The scheme is a defined benefit scheme, and applies to the salary of members, to any ministerial salary and the salary of the Lord Advocate and Solicitor General for Scotland. The cost of pension cover provided for the MSPs is by payment of charges

Financial Statements (Aithrisean Ionmhais)

calculated on an accruing basis, with liability for payment of future benefits charged to the Scottish Parliamentary Pension Scheme (SPPS). Any liabilities of the fund arising from a deficit on assets will be met through increased funding. The liability for this will be met by the SPCB through the Scottish Consolidated Fund.

I. Value Added Tax (VAT)

The SPCB is treated as a Crown Body for the purposes of the Value Added Tax Act 1994 and accordingly for the purposes of Section 41 of that Act (application to the Crown) it is treated as a government department and is exempt for VAT on the provision of parliamentary goods and services. The SPCB is standard rated for VAT on its trading activities, such as the Parliament shop. Where output tax is charged or input VAT is recoverable, the amounts are stated excluding VAT.

m. New accounting standards not yet effective

The SPCB consider accounting standards not yet applied and assess the potential impact the initial application would have on the financial statements. The SPCB do not consider that any new or revised standard or interpretation would have a material impact on the financial statements.

n. Reimbursement of Members' Expenses Scheme

By virtue of sections 81(2) (5) (6) and 83 (5) of the Scotland Act 1998, the SPCB reimburses members in respect of expenses or costs incurred in each financial year in accordance with the Reimbursement of Members' Expenses Scheme, subject to the various limits on expenses or costs under the Scheme.

o. Accounting estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The SPCB makes estimates and judgements concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. The SPCB makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the financial statements within the next financial year are addressed below:

Accruals relating to the SPCB's operating activities are estimated on the basis of contractual obligations and goods and services received during the financial year.

The accounting for pensions, and indexation movements for buildings and fixed plant, are areas in which accounting estimates may change. The carrying amount of the pension liability may change as a result of the Government Actuary's reassessment of the expected future benefits and obligations associated with the pension liability. The relevant assumptions used by the Government Actuary are based on a number of complex judgements including discount rate, salary increase rate, retirement ages, mortality rates and expected returns on pension fund assets and these are set out in Note 4. In 2023-24 the Government Actuary has provided evidence supporting the accounting treatment of recognising this surplus as set out in Note 14.

Financial Statements (Aithrisean Ionmhais)

A professional surveyor provides indexation advice for buildings and fixed plant based on appropriate indices from the Building Cost Information Service (BCIS) of the Royal Institution of Chartered Surveyors. These indices are updated regularly and their value may rise or fall. The indexation of Buildings and Fixed Plant is disclosed in Note 7.

p. Leases and IFRS 16

Accounting standard IFRS 16 has been considered and judged not to apply to the SPCB accounts as no leases in operation.

q. Provisions

Under IAS 37, Provisions, Contingent Liabilities and Contingency Assets, the SPCB provides for legal or constructive obligations that are of uncertain timing or amount at the year-end date on the basis of the best estimate of the expenditure required to settle the obligation.

Financial Statements (Aithrisean Ionmhais)

2. Summary of Outturn against Budget

A. Summary of Outturn against Resource Budget

	2023-24			2022-23		
	Budget £M	Outturn £M	Variance £M	Budget £M	Outturn £M	Variance £M
Net Operating Cost (Statement of Comprehensive Net Expenditure) (i)	131.4	129.8	1.6	129.2	127.3	1.9
Capital – Purchase of non-current assets (Note 7)	1.5	1.7	(0.2)	1.0	1.1	(0.1)
Total outturn	132.9	131.5	1.4	130.2	128.4	1.8

(i) Explanation of the variation between Budget and Outturn Net Operating Cost for 2023-24:

Underspends in Members cost (£0.8m), Commissioners funding (£0.3m) and non cash costs (£0.5m) are partially offset by an overspend in Parliamentary Service (£0.2m).

(ii) Explanation of the variance between Budget and Outturn Capital for 2023-24:

An overspend variance of £0.2m occurred on Capital where the SPCB was able to take forward planned capital expenditure earlier than originally forecast as a result of compensating changes to the phasing of planned revenue expenditure.

Financial Statements (Aithrisean Ionmhais)

B. Summary of Outturn against Cash Budget

	Budget	2023-24	Variance	Budget	2022-23 Restated	Variance
	£M	Outturn	£M	£M	Outturn	£M
		£M			£M	
Net Cash Outflow		115.5			110.8	
Net increase / (decrease) in cash and cash equivalents		1.7			(0.8)	
Overall Cash Outturn (Statement of Cash Flows) (iii)	117.7	117.2	0.5	110.1	110.0	0.1

(iii) Explanation of the variation between Cash Budget and Cash Outturn for 2023-24:

The actual cash drawdown (£117.2m) was within the cash budget for the year (£117.7m). The net decrease/(increase) in cash and cash equivalents is disclosed in the Statement of Cash Flows.

Financial Statements (Aithrisean Ionmhais)

3. Staff and members' salaries

Pay costs consist of:

	2023-24			2022-23		
	£M	£M	£M	£M	£M	£M
	Total	Staff	Members and Office Bearers	Total	Staff	Members and Office Bearers
Salaries						
SPCB	38.1	29.3	8.8	36.2	27.5	8.7
Seconded staff	0.2	0.2	-	0.1	0.1	-
Ministers	1.5	-	1.5	1.3	-	1.3
Social security costs						
SPCB	4.1	3.0	1.1	3.9	2.8	1.1
Seconded staff	-	--	-	-	-	-
Ministers	0.2	-	0.2	0.2	-	0.2
Other pension costs						
SPCB	9.3	7.5	1.8	8.3	6.6	1.7
Seconded staff	-	-	-	-	-	-
Ministers	0.3	-	0.3	0.3	-	0.3
Total Salary Cost per Statement of Comprehensive Net Expenditure	53.7	40.0	13.7	50.3	37.0	13.3

Social security costs for SPCB in 2023-24 include Apprenticeship levy costs of £0.2m (2022-23 £0.1m).

Information on the staff costs in 2023-24 can be found in the Performance Overview, Financial position section on pages 12-13.

Ministerial salaries in 2023-24 include £0.1m (2022-23 £0m) of Ministerial severance from the change of First Minister in March 2023. Severance payments are due 3 months after leaving role.

Financial Statements (Aithrisean Ionmhais)

The number of MSPs and Ministers during 2023-24 was as follows:

	2023-24	2022-23
	Total	Total
Ministers (including 2 Law Officers)	30	30
MSPs	101	101
Total Ministers and MSPs	131	131

The number of Members of the Parliament at 31 March 2024 and 2023 is 129.

Information on SPCB staff numbers can be found in the Remuneration and Staff Report on page 42.

4. Pensions

a. Members of the Civil Service Pension Arrangements

The scheme actuary valued the PCSPS as at 31 March 2016. You can find details in the [resource accounts of the Cabinet Office: Civil Superannuation](#). For 2023-24, employers' contributions of £7.5m were payable to the PCSPS (2022-23 £6.6m). 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 2023-24 to be paid when the member retires and not the benefits paid during this period to existing pensioners. There were no individuals retiring early on ill-health grounds in 2023-24 (2022-23, none).

The SPCB expects to contribute £8.6m to the PCSPS in 2024/25.

Employers' contributions of £29,900 (2022-23 £23,200) were paid to the appointed stakeholder pension providers for those staff members who are part of the partnership pension account. In addition, employer contributions of £1,000 (2022-23 £800), 0.5% of pensionable pay were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the **partnership** pension providers at the balance sheet date were £2,900 (2022-23 £2,800). Contributions prepaid at that date were £nil (2022-23 £nil).

Staff seconded to SPCB from other organisations are members of the pension schemes operated by their respective employers.

b. Members of the Scottish Parliamentary Pension Scheme (SPPS)

The pension scheme for the Parliament Members provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of the SPCB and are managed by an Investment Manager. The Government Actuary was required to produce an initial actuarial valuation of the assets and liabilities of the SPPS as at 6 May 1999 and thereafter to conduct a full valuation at three yearly intervals. The last valuation was finalised by the Trustees on 30 May 2023 and covers the period 1 April 2019 to 31 March 2022.

The pension scheme was established in 1999 and is immature, with contribution income still exceeding regular benefit outgoings. The weighted average duration of the scheme's liabilities is around 16 years.

Financial Statements (Aithrisean Ionmhais)

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

	Note	31 March 2024 £M	31 March 2023 £M
Present value of scheme liabilities		98.8	91.4
Fair value of scheme assets		105.0	97.1
Net (surplus)/liability	14	(6.2)	(5.7)

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

	2023-24 £M	2022-23 £M
Current service cost	3.3	7.8
Reduction in past service cost *	-	-
Total operating charge	3.3	7.8

* Past service costs arise when an employer undertakes to provide a different level of benefits than previously promised. The Government Actuary's Department is not aware of any material past service costs which have arisen over 2023-24 or 2022-23.

Analysis of the amount recognised in Statement of Financial Position		
Interest cost	4.3	3.7
Interest on scheme assets	(4.5)	(2.8)
Total cost	(0.2)	0.9

Total cost in the Statement of Comprehensive Net Expenditure	3.1	8.7
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Allocated in the accounts as follows:

	Note	2023-24 £M	2022-23 £M
Other pension costs (contributions by employer)		2.1	2.0
Pension Finance Cost (Net)	5	1.0	6.7
Total		3.1	8.7

Financial Statements (Aithrisean Ionmhais)

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

	2023-24	2022-23
	£M	£M
Actual less expected return on scheme assets	2.7	(10.9)
Experience adjustments on scheme liabilities	(1.9)	(4.8)
Changes in assumptions underlying the present scheme liabilities	0.7	60.5
Total actuarial gain/(loss) recognised in SCITE	1.5	44.8

The actuarial gain of £1.5m for 2023-24 is a combination of the changes in assumptions amounting to a gain of £0.7m (arises from the changes to the financial assumptions – see section vii), experience loss on the liabilities of £1.9m which arises mainly from CPI and salary increases higher than assumed and actual return on assets exceeding expected interest in by assets (gain of £2.7m).

The actuarial gain of £44.8m for 2022-23 is a combination of the changes in assumptions amounting to a gain of £60.5m (arises from the changes to the financial assumptions – see section vii), experience loss on the liabilities of £4.8m which arises mainly from CPI increases being higher than expected but this is partially offset by actual salary increases being lower than assumed and the updated full membership data and actual return on assets exceeding expected interest in by assets (loss of £10.9m).

The demographic assumptions determine the incidence of the benefit outflow and include factors such as mortality (in service and in retirement), withdrawal from service, proportions married and ages of dependants. The demographic assumptions are chosen by reference to the specific experience of the scheme membership and were reviewed as part of the actuarial valuation of the scheme at 31 March 2022. The report for this valuation was issued on 30 May 2023.

The demographic assumptions (including mortality) adopted to determine the Current Service Cost for the year ending 31 March 2024 are those applicable at the start of the year; that is, those adopted to calculate the liability at 31 March 2023 for the 2022-23 Resource Accounts.

The demographic assumptions adopted for the assessment of liabilities as at 31 March 2024 have been set by the SPCB based on assumptions used for the 2022 valuation.

The baseline mortality assumption is as used in the actuarial valuation of the scheme as at 31 March 2022. The baseline mortality assumption is broadly in line with that adopted for the 2019 valuation but has been re-expressed in terms of more recent S3 series of standard tables due the 2022 valuation. Changing from the S2 series of mortality tables to the more recent S3 tables does not have a material impact on the scheme liabilities.

For the 2023-24 Resource Accounts, it has been agreed that the mortality improvements assumptions are those underlying the most recent (2020) population

Financial Statements (Aithrisean Ionmhais)

projections prepared by the Office of National Statistics (ONS) which were published on 12 January 2022. This is consistent with the future improvements in mortality that were agreed for the latest 2022 actuarial valuation of the scheme and the approach adopted for accounting disclosures last year. These are set out in section vii.

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

	31 March 2024	31 March 2023
	£M	£M
Opening liability	91.4	136.8
Current service cost	3.3	7.8
Interest cost	4.3	3.7
Contributions by members	1.1	1.1
Actuarial losses/(gains)	1.2	(55.7)
Net transfers-in, less benefits paid out	(2.4)	(2.3)
Administration expenses	(0.1)	-
Closing liability	98.8	91.4

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

	31 March 2024	31 March 2023
	£M	£M
Opening fair value of scheme assets	97.1	104.4
Interest on scheme assets	4.5	2.8
Actual return less expected return on scheme assets	2.7	(10.9)
Contributions by employer	2.1	2.0
Contributions by members*	1.1	1.1
Benefits paid and expenses	(2.4)	(2.3)
Administration expenses	(0.1)	-
Closing fair value of scheme assets	105.0	97.1

* including transfers in and transfers out by members

The SPCB expects to contribute £2.4m to the Members' Pension Fund in 2024-25. Employer contributions from 1 April 2023 were 21.0 % of pensionable pay, the rate recommended in the 2019 formal valuation.

vi. Movement in surplus during the year:

	31 March 2024	31 March 2023
	£M	£M
Surplus /(Deficit) at 1 April	5.7	(32.4)
Current service cost (net of members contributions)	(3.3)	(7.8)
Contributions by SPCB	2.1	2.0
Other finance income	0.2	(0.9)
Actuarial gain/(loss)	1.5	44.8
Surplus at 31 March	6.2	5.7

Financial Statements (Aithrisean Ionmhais)

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

	2023-24	2022-23
Equities	62%	61%
Bonds	33%	33%
Cash	2%	5%
Property	3%	1%

Principal actuarial assumptions at the Statement of Financial Position date:

	31 March 2024	31 March 2023
Discount rate	4.75%	4.65%
Future salary increases *	4.00%	4.10%
Rate of return in excess of:		
Pension increases (CPI)	1.95%	2.00%
Earnings increases	0.70%	0.50%
Expectation of life at age 65 (years)		
Current pensioners – men	23.7	23.6
Current pensioners – women	25.3	25.2
Current pensioners – widows	24.1	24.0
Future pensioners – men	25.3	25.2
Future pensioners – women	26.8	26.8
Future pensioners – widows	25.6	25.6

* This is a long term salary increase assumption and has been derived as 1.25% (2022-23 1.5%) per annum in excess of cost price inflation (CPI). GAD's long-term view of earnings increases is based on long-term historical earnings increases relative to inflation and considering possible future trends.

The long-term salary assumption is intended to be an average over the future careers of scheme members, with a recognition that increases in any particular year may be higher or lower than the assumption.

- viii. Sensitivity to main assumptions:

The results of any actuarial calculation are inherently uncertain because of the assumptions which must be made. In recognition of this uncertainty GAD has set out the approximate effects on the actuarial liability as at 31 March 2024 of changes to the main actuarial assumptions.

The principal financial assumptions are the real rates of return in excess of pension increases and earnings growth. A key demographic assumption is pensioner mortality.

If the real rate of return in excess of earnings changes by 1.0% a year, the total actuarial liability would change by around 2.5% and the change in total liabilities by circa £2.5m.

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If the real rate of return in excess of pension changes by 1.0% the total actuarial liability would change by about 16% and the change in total liabilities by circa £16.0m.

If each pensioner is subject to longevity of an individual 2 years younger than assumed then this would increase the actuarial liability by 6.5% and increase total liability by circa £6.5m.

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

	31 March 2024	31 March 2023	31 March 2022	31 March 2021	31 March 2020
		£M	£M	£M	£M
Defined benefit obligation	98.8	91.4	136.8	129.2	108.4
Scheme assets	105.1	97.1	104.4	111.8	79.6
Net Liability	6.2	5.7	(32.4)	(17.4)	(28.8)
Experience gains and losses arising on pension liabilities	(1.8)	(4.8)	0.1	3.2	1.9
Actual return less interest on scheme assets	2.7	(10.9)	(9.2)	28.9	(5.0)

Further information on the Scottish Parliamentary Pension Scheme can be found in the accounts for the scheme ending 31 March 2024 which are published on the Parliament website.

Financial Statements (Aithrisean Ionmhais)

5. Other administration costs

	Note	2023-24 £M	2022-23 £M
Reimbursement of Members' expenses:			
Members' staff costs including staff winding up costs, ERNIC, pension and temporary staff costs		20.7	19.6
Office costs including winding up		1.7	1.6
Travel, accommodation and other costs		2.9	2.6
Total Members' expenses	(a)	25.3	23.8
Financial assistance for registered political parties	(b)	0.7	0.6
Funding of Electoral Commission	(c)	2.0	2.0
Accommodation costs:			
Rates		3.9	3.6
Planned and reactive maintenance		4.0	3.6
Utilities		1.7	1.2
Cleaning		0.8	0.8
Other		0.1	0.2
		10.5	9.4
Travel and expenses, hospitality		0.6	0.6
Other expenditure:			
Equipment, IT maintenance and telephony		4.0	4.4
Other facilities contracts		2.1	2.0
Postage, stationery and publications		0.6	0.5
Other staff costs		0.7	0.7
External consultants		0.7	0.7
Other		0.3	0.4
		8.4	8.7
Non-cash items:			
Pension finance cost (net)	20	1.0	6.7
Auditor's remuneration and expenses	20	0.1	0.1
		1.1	6.8
Total other admin cost per Statement of Comprehensive Net Expenditure		48.6	51.9

(a) Details of reimbursement of members' expenses is published on the SPCB website. More information on members expenditure in 2023-24 can be found within the Financial Position section of the Performance Overview on pages 12-13.

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- (b) Under the Financial Assistance for Registered Political Parties Order 1999, the registered political parties in the Parliament are entitled to monies to assist their Members to carry out their parliamentary duties.
- (c) In 2021-22, under Section 15 of the Scottish Elections (Reform) Act 2020, the SPCB assumed responsibility for the funding of devolved electoral activities of the Electoral Commission. The Commission also receives funding from the Speakers Committee of the House of Commons and the Senedd.

6. Operating income

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

	2023-24	2022-23
	£M	£M
Hospitality income	0.3	0.3
Shop trading income	0.2	0.2
Miscellaneous income	0.1	0.1
Total income	0.6	0.6

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

Financial Statements (Aithrisean Ionmhais)

7. Property, plant and equipment

2023-24	Land	Buildings and Fixed Plant	Equipment and Vehicles	IT systems	Assets Under Construction	Artwork and Donated Assets	Total £M
Cost or valuation	£M	£M	£M	£M	£M	£M	£M
At 1 April 2023	15.8	485.2	5.4	4.8	0.3	1.7	513.2
Additions (purchased)	-	-	0.1	-	1.6	-	1.7
Transfers	-	-	0.2	-	(0.2)	-	-
Disposals	-	-	(0.1)	-	-	-	(0.1)
Revaluation	-	29.8	-	-	-	-	29.8
At 31 March 2024	15.8	515.0	5.6	4.8	1.7	1.7	544.6
Depreciation							
At 1 April 2023	-	126.1	3.7	3.5	-	-	133.3
Charged in year	-	12.2	0.5	0.8	-	-	13.5
Disposals	-	-	(0.1)	-	-	-	(0.1)
Revaluation	-	5.9	-	-	-	-	5.9
At 31 March 2024	-	144.2	4.1	4.3	-	-	152.6
Net book value							
At 31 March 2024	15.8	370.8	1.5	0.5	1.7	1.7	392.0
At 1 April 2023	15.8	359.1	1.7	1.3	0.3	1.7	379.9

Financial Statements (Aithrisean Ionmhais)

7 (b) Valuation

The principal non-current asset of the SPCB is the parliamentary building at Holyrood, Edinburgh. This was occupied in the 2004-05 financial year when the Parliament land and building were first professionally valued on a depreciated replacement cost basis as at 7 January 2005 by GVA James Barr (Chartered Surveyors). In line with the SPCB's non-current asset accounting policy of a full revaluation commissioned at a minimum of every five years, Avison Young undertook the fourth full revaluation of the Parliament land and buildings as at 31 March 2020 (at £349.0m). In 2020-21 Avison Young undertook a desktop valuation which included structural buildings valued at £298.1m, a land value of £15.7m and £27.0m in respect of fixed plant. The valuation is an assessment of Fair Value, referenced to Depreciated Replacement Cost, with an inherent assumption of on-going use by the Parliament. Revaluation may result in an increase or decrease of the previous recorded value.

In intervening years between the valuations, indexation advice is applied as set out in the accounting policy for Property, Plant and equipment on page 57. Avison Young have provided the indexation advice applied in the 2023-24 values.

Financial Statements (Aithrisean Ionmhais)

2022-23	Land	Buildings and Fixed Plant	Equipment and Vehicles	IT systems	Assets Under Construction	Artwork and Donated Assets	Total
Cost or valuation	£M	£M	£M	£M	£M	£M	£M
At 1 April 2022	17.6	446.5	5.1	4.6	0.2	1.7	475.7
Additions (purchased)	-	0.1	0.4	0.4	0.2	-	1.1
Transfers	-	0.1	-	-	(0.1)	-	-
Disposals	-	-	(0.1)	(0.2)	-	-	(0.3)
Revaluation	(1.8)	38.5	-	-	-	-	36.7
At 31 March 2023	15.8	485.2	5.4	4.8	0.3	1.7	513.2
Depreciation							
At 1 April 2022	-	107.2	3.3	2.9	-	-	113.4
Charged in year	-	11.2	0.5	0.8	-	-	12.5
Disposals	-	-	(0.1)	(0.2)	-	-	(0.3)
Revaluation	-	7.7	-	-	-	-	7.7
At 31 March 2023	-	126.1	3.7	3.5	-	-	133.3
Net book value							
At 31 March 2023	15.8	359.1	1.7	1.3	0.3	1.7	379.9
At 1 April 2022	17.6	339.3	1.8	1.7	0.2	1.7	362.3

Financial Statements (Aithrisean Ionmhais)

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

	2023-24	2022-23
	£M	£M
Depreciation on Buildings and Fixed Plant		
Charged in year (calculated on Current Cost basis)	12.1	11.2
Calculated on Historical Cost basis	(7.0)	(7.6)
Net loss/(gain) in respect of realised element of revaluation reserve	5.1	3.6

Financial Statements (Aithrisean Ionmhais)

8. Intangible assets

	2023-24			2022-23		
	IT Software	Assets Under Construction	Total	IT Software	Assets Under Construction	Total
	£M	£M	£M	£M	£M	£M
Cost or valuation						
At 1 April	0.7	-	0.7	1.2	-	1.2
Additions (purchased)	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Disposals	-	-	-	(0.5)	-	(0.5)
At 31 March	0.7	-	0.7	0.7	-	0.7
Amortisation						
At 1 April	0.5	-	0.5	0.8	-	0.8
Charged in year	0.1	-	0.1	0.2	-	0.2
Disposals	-	-	-	(0.5)	-	(0.5)
At 31 March	0.6	-	0.6	0.5	-	0.5
Net book value						
At 31 March	0.1	-	0.1	0.2	-	0.2
At 1 April	0.2	-	0.2	0.4	-	0.4

Financial Statements (Aithrisean Ionmhais)

9. Inventories

	31 March 2024	31 March 2023
	£M	£M
Retail	-	0.1
Other stock	0.1	0.1
	0.1	0.2

10. Trade and other receivables

	31 March 2024	31 March 2023
	£M	£M
Amounts due within one year:		
VAT	0.6	0.5
Trade receivables	0.1	0.2
Prepayments and accrued income	1.0	0.6
Other receivables	0.3	0.2
	2.0	1.5
Amounts due after more than one year:		
Prepayments and accrued income	0.2	0.4
	2.2	1.9

11. Cash and cash equivalents

	31 March 2024	31 March 2023
	£M	£M
Balance at 1 April	1.1	1.9
Net (decrease)/increase in cash and cash equivalents	1.7	(0.8)
Balance at 31 March	2.8	1.1
Balances at Government Banking Service	2.8	1.1
Balances at Commercial banks and cash in hand	-	-
Balance at 31 March	2.8	1.1

Financial Statements (Aithrisean Ionmhais)

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

	31 March 2024	31 March 2023
	£M	£M
Accruals and deferred income	4.5	4.8
Trade payables	1.6	-
Other payables	2.9	3.0
Scottish Consolidated Fund (SCF)	2.8	1.1
	11.8	8.9

13. Provisions for liabilities and charges

	31 March 2024	31 March 2023
	£M	£M
Balance at 1 April	-	0.4
(Utilised) in year	-	(0.5)
Increase in provision	0.3	0.1
Balance at 31 March	0.3	0.0
Amount due within one year	0.3	-
Amount due after one year	-	-
Balance at 31 March	0.3	-

A targeted voluntary redundancy specific exit scheme was agreed with Cabinet Office in 2023-24 with terms under the Civil Service Compensation Scheme Arrangements for an exit in 2024-25. A provision was also made for outstanding pension contributions for part time workers relating to previous years and is due to be settled in 2024-25.

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14. Net funded Members Pension Scheme Asset/ Liability

Under IAS 19, an asset or liability is recognised for the Scottish Parliamentary Pension Scheme. Further information is provided on this in note 4.

	Note	2023-24 £M	2022-23 £M
(Surplus)/Deficit at 1 April		(5.7)	32.4
Net movement in Pension Reserves	4(iii)	(1.5)	(44.8)
Pension Finance Cost (Net)	5	1.0	6.7
Surplus at 31 March	4(i)	(6.2)	(5.7)

Market conditions are used to set discount rates for accounting work under IAS19 and the significant changes in market conditions in 2023-24 means that the Scheme is showing an accounting surplus at 31 March 2023.

15. Capital commitments

At 31 March 2024 there were capital commitments of £1.9m for replacing the Building Energy Management System (31 March 2023 £0.4m for Chamber console replacements).

16. Commitments under leases

There are no leases in operation (2022-23 none).

17. Financial instruments

As the cash requirements of the SPCB are met through the Scottish Consolidated Fund budgeting process, financial instruments play a more limited role in creating risk than would apply in a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the SPCB's expected purchase and usage requirements. The SPCB is therefore exposed to little credit, liquidity or market risk.

18. Contingent liabilities

The SPCB has provided letters of indemnity for loaned artwork which is on display within the Parliament. At 31 March 2024 the maximum contingent liability in respect of these indemnities was £0.2m (31 March 2023 £0.3m).

19. Commissioners and Ombudsman and other related parties

In 2023-24 the Scottish Public Services Ombudsman, the Scottish Information Commissioner, the Scottish Commission for Human Rights, the Commissioner for Children and Young People in Scotland, the Commissioner for Ethical Standards in Public Life in Scotland, the Scottish Biometrics Commissioner and the Standards Commission for Scotland were responsible for the management of their funds and preparation of their accounts. Further detail on their accounts can be found on the appropriate websites. In relation to each of these offices, the SPCB is responsible for approving the annual budget, setting the officeholder's terms and conditions of appointment, approving any staffing determination in terms of numbers and grades, approving advisers' and assessors' fees, and approving any accommodation arrangements.

Funding provided to independent officeholders was:

	2023-24	2022-23
	£M	£M
Scottish Public Services Ombudsman	7.1	6.8
Scottish Information Commissioner	2.0	1.8
Children and Young People's Commissioner Scotland	1.6	1.4
Scottish Human Rights Commission	1.4	1.2
Commissioner for Ethical Standards in Public Life in Scotland	1.6	1.0
Scottish Biometrics Commissioner	0.4	0.4
Standards Commission for Scotland	0.3	0.3
Officeholders Total	14.4	12.9
Scotland's Futures Forum Limited	0.1	0.1
Net Cost (Statement of Comprehensive Net Expenditure)	14.5	13.0

Scotland's Futures Forum Limited (SFF) was established on 16 August 2005 as a Company Limited by Guarantee. It was created by the Parliament to help its Members, along with policy makers, businesses, academics, and the wider community of Scotland, look beyond immediate horizons, to some of the challenges and opportunities in the future. All shares are owned by the Scottish Parliamentary Corporate Body who also hold the controlling interest in the SFF. The net contribution is included in these accounts but the SPCB does not consolidate on grounds of immateriality. A set of the accounts is available on request.

The SPCB has transactions with the Scottish Government and with other government departments and public bodies, including HM Revenue & Customs.

Financial Statements (Aithrisean Ionmhais)

Additionally, regular transactions take place with the Scottish Parliamentary Pension Scheme, see note 4.

During the year, the SPCB had material transactions with the Scottish Parliamentary Pension Scheme. In 2023-24 short term funding or payments made on behalf of the Pensions Scheme of £0.1m was provided to the SPPS (2022-23 £0.2m) by the SPCB with £0.1m repaid in year. Short term funding is provided to temporarily cover the costs of lump sum payments to Members who retire and transfers out to other pension schemes. Lump sums and short-term funding are repaid from monthly contributions to the SPPS. This reduces the requirement for the SPPS to sell units to cover these costs. The SPPS is due to repay the SPCB £0m as at 31 March 2024 (£0m at 31 March 2023).

20. Non-cash charges

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

	Note	2023-24	2022-23
		£M	£M
Pension finance cost (net)	5	1.0	6.7
Auditor's Fee	5	0.1	0.1
		1.1	6.8

21. Post Statement of Financial Position events

There are no material post Statement of Financial Position events that require to be adjusted in the accounts or to be disclosed (2022-23 none).



SCOTTISH PARLIAMENTARY CORPORATE BODY

DIRECTION BY THE SCOTTISH MINISTERS

in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000

The statement of accounts for the financial year ended 31 March 2007 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

The accounts shall be prepared so as to give a true and fair view of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 15 July 2002 is hereby revoked.

A handwritten signature in blue ink, appearing to read 'Alison Sturgeon'.

Signed by the authority of the Scottish Ministers

Dated 17 January 2006