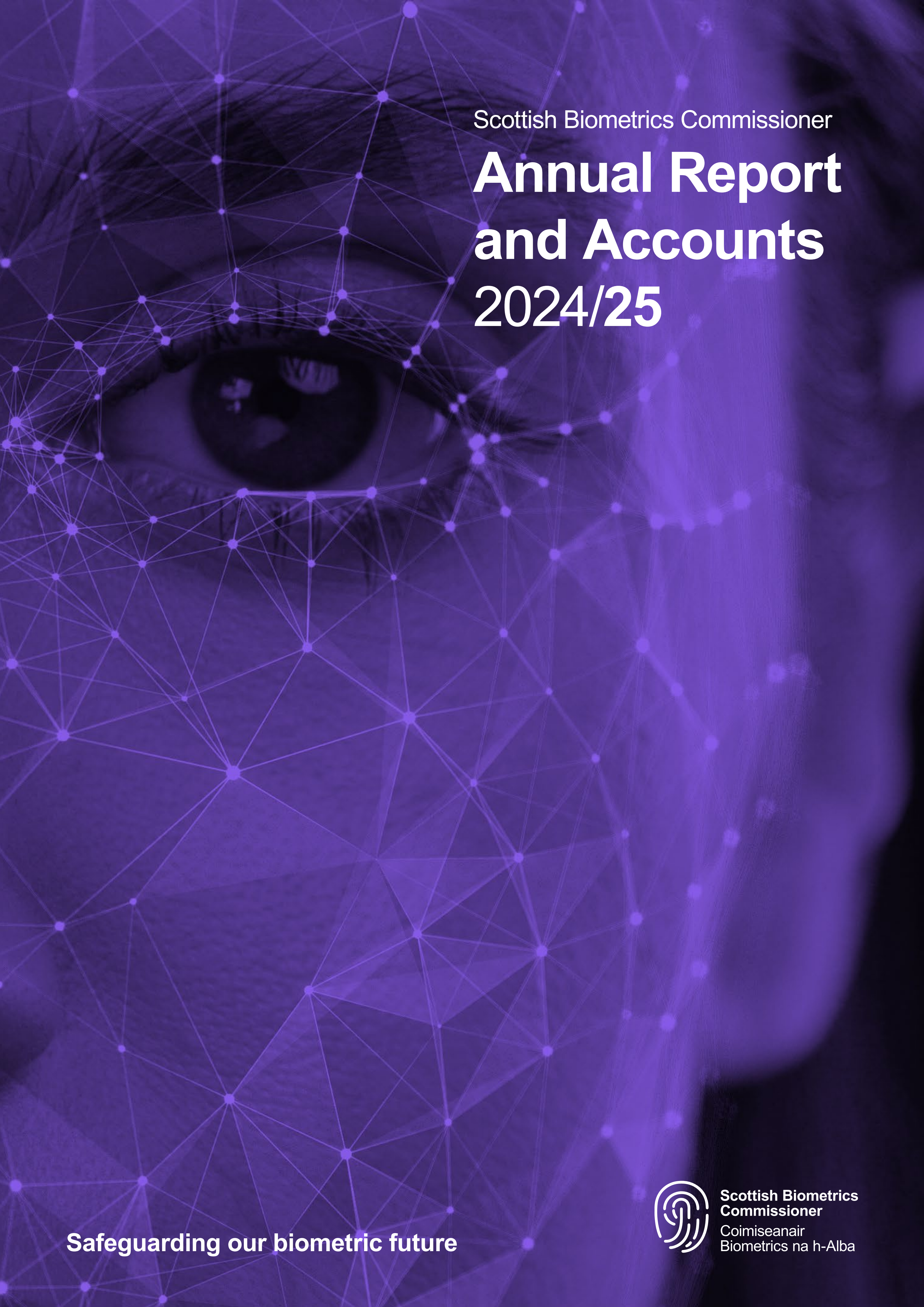


Scottish Biometrics Commissioner

Annual Report and Accounts 2024/25

Safeguarding our biometric future

Scottish Biometrics Commissioner
Coimiseanair Biometrics na h-Alba

Contents

Foreword

by the Scottish Biometrics Commissioner

This Annual Report and Accounts for financial year 2024/25 has been prepared under Sections 31 and 32 of the Scottish Biometrics Commissioner Act 2020 and is a report to Parliament on the performance of our function against our Strategic Plan and our accounts, including the independent audit report carried out by Audit Scotland. It explains our budget expenditure during the year and summarises our performance.

In this my fourth annual report to Parliament, it is important to acknowledge that the context for delivering policing in Scotland remains challenging. The demands on Police Scotland, the Scottish Police Authority Forensic Services and the Police Investigations and Review Commissioner (PIRC) continue to evolve, placing additional pressures on the bodies to whom our functions extend. The complexity in crime groups is increasing rapidly and vulnerability in society continues to place great strain on policing and other services. This, coupled with financial constraints across all public services means that our operating environment remains difficult. I am therefore pleased to confirm that for the fourth year in succession we operated within the funding envelope allocated to us by the Scottish Parliamentary Corporate Body (SPCB) for 2024/25, reaffirming my commitment to financial discipline as Accountable Officer.

During the year in review, we temporarily increased the capacity and capability of our small organisation by seconding in a senior police officer from Police Scotland from July 2024 in the position of Director. I am grateful to the Chief Constable and SPCB for supporting this initiative and to DCI Ross Macdonald who remained with us as Director until returning to Police Scotland in May 2025.

This increased capacity enabled us to lay three significant thematic reports in Parliament and maintain business-as-usual during an exceptionally busy year which included servicing the information needs of the SPCB Supported Bodies Landscape Review Committee.

In October 2024, and working in partnership with Scottish Government, we laid a report of a review of the retention of biometric data provided for under Sections 18 to 19C of the Criminal Procedure (Scotland) Act 1995 before Parliament. We found that the combination of existing law and police practice since 1995 has ensured an approach to retention which is lawful, effective, and proportionate.

However, recent judgments at the European Court of Human Rights (ECtHR) and developments in data protection law now require changes in the context of modern policing. We made four recommendations to Police Scotland from this work, the most significant of which was to develop an options appraisal for their retention policies for the biometric data of convicted persons, which is evidence-based; observes the need for proportionality and necessity; and complies with the law and relevant legal rulings of the ECtHR, particularly Article 8 ECHR. We recommended that Police Scotland develop new retention policy that expressly prohibits the indefinite retention of biometric data relating to convicted persons without periodic review, whilst simultaneously noting that data from unsolved crime scenes should continue to be retained for as long as necessary if the crime in question remains unsolved.

In February 2025 and working in partnership with the Scottish Police Authority (SPA) and the Leverhulme Research Centre for Forensic Science, we completed our fourth assurance review by examining the nature, extent, and use of DNA for policing and criminal justice purposes in Scotland. In doing so, we highlighted to Parliament the high qualitative value of DNA when the most serious types of crime undergo forensic crime scene examination and how the value and insights provided by DNA in an investigation can sometimes be spectacular. We also made seven recommendations to enhance the effectiveness and efficiency of Police Scotland, with a few recommendations being applicable to the SPA Forensic Services.

In March 2025 and working in partnership with His Majesty's Chief Inspector of Constabulary in Scotland (HMICS), we laid our fifth assurance review in Parliament which examined the use of retrospective facial search technologies by Police Scotland within two specific UK policing databases. In doing so, we highlighted the limited effectiveness of such technologies noting that 98% of retrospective facial searches had yielded no potential investigative leads, primarily because of the absence of any corresponding image of the data subject within a police reference database from a previous arrest episode. We made four recommendations to Police Scotland from this work, meaning that in 2024/25 we made fifteen new recommendations to Police Scotland, whilst also assessing that Police Scotland had successfully discharged four recommendations made in 2023 from our assurance reviews concerning children and vulnerable adults.

Looking to the year ahead, our first 4-year Strategic Plan concludes in November 2025 by which point we will have achieved everything that we set out to do back in 2021. Over the summer months, I will therefore consult on the shape and form of my final 4-year Strategic Plan which will include an assurance review this coming winter examining fingerprints. We shall also lay the first statutory 3-year review report on the Code of Practice before Parliament in October 2025.

Our strategic function of supporting and promoting the adoption of lawful, effective, and ethical practices will continue to guide our activity as we seek to maintain our position as an impartial and trusted voice in the criminal justice community in Scotland, the UK and internationally. Our values of independence, transparency, proportionality, and accountability will continue to remain at the heart of everything that we do. We shall continue to work extensively in partnership around shared services as well as in our external operations to deliver best value for the public purse.

Thanks as always to my small team for assisting me in navigating successfully through another busy year and to those who support us through our shared services with the Scottish Public Sector Ombudsman (SPSO). Thanks, are also due to Scottish Government, Police Scotland, the SPA, HMICS and the Leverhulme Research Centre for Forensic Science for partnering with us on reviews conducted in 2024/25. Also, to our external auditors Audit Scotland, our internal auditors TIAA, our Advisory Audit Board and to all members of my statutory Advisory Group.

Finally, I wish to pay tribute to the hard working and resolute police officers and forensic scientists who serve our communities around the clock in Scotland, 365 days of the year. Their dedication to delivering public safety and security is something we should be proud of and is the bedrock of our safe and flourishing society.

Dr Brian Plastow
Scottish Biometrics Commissioner

SG/2025/212 - prepared in accordance with the provisions of Sections 31 and 32 of the Scottish Biometrics Commissioner Act 2020

Introduction

This Annual Report and Accounts (ARA) for 2024/25 has been prepared for the Scottish Parliament in accordance with the provisions of the Scottish Biometrics Commissioner Act 2020, guidance contained within the UK Government Financial Reporting Manual (FReM) and the Accounts Direction given to the Commissioner by the Scottish Ministers.

The primary audience for this report is parliamentarians, however the report is of relevance to anyone with an interest in how biometrics data and technologies are used for policing and criminal justice purposes in Scotland.

In accordance with the requirements of Section 31 of the Scottish Biometrics Commissioner Act 2020, this report provides the following information relative to the performance of our statutory duties.
The Commissioner must:

- Keep proper accounts and accounting records
- Prepare in respect of each fiscal year a statement of accounts
- Send a copy of the statement to the Auditor General for Scotland for auditing

The accounts must be prepared on a going concern basis.

Our strategic objectives

Our Strategic Plan sets out the following four strategic objectives and priorities:

1	Keep under review and report on the law, policy and practice relating to the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland
2	Promote public awareness and understanding of criminal justice and policing sector powers and duties in relation to biometric data, how these powers are exercised, and how the exercise of these powers can be monitored or challenged
3	Provide reports to the Scottish Parliament on the outcomes from the use of biometric data and technologies and highlight key issues to inform public debate thus strengthening democratic accountability
4	Develop, publish, promote and assess compliance with a statutory Code of Practice on the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland

We laid an updated Strategic Plan in Parliament in March 2025 with updates including current budget projections and to explain the transition to reporting on the outcomes of our Strategic Plan from our 2024/25 Annual Report and Accounts onwards. Following the expiry of the current plan in November 2025, we also plan to lay a specific outcomes report in the Parliament in 2026 which retrospectively reports on the outcomes from our first 4-year Strategic Plan covering the period from 1 December 2021 to 30 November 2025.

About us

The Scottish Biometrics Commissioner Act 2020

The Scottish Biometrics Commissioner (SBC) function was established by the Scottish Biometrics Commissioner Act 2020 (the Act). The Commissioner's general functions are to support and promote the adoption of lawful, effective and ethical practices in relation to the acquisition, retention, use and destruction of biometric data for criminal justice and police purposes in Scotland by:

- The Police Service of Scotland (Police Scotland)
- The Scottish Police Authority (SPA)
- The Police Investigations and Review Commissioner (PIRC)

The establishment of an independent oversight body by the Scottish Parliament was particularly significant in an area where sensitive personal biometric data are captured from people who have been arrested by the police and therefore without the usual safeguards of consent, and often in circumstances where they are at their most vulnerable.

This is equally important in circumstances where such data is obtained from materials recovered from suspects, victims of crime, or at crime scene, and may form part of the evidential chain from crime scene to court in criminal proceedings. This includes 'virtual' crime scene where evidential materials, including biometric data (normally images or voice) may be recovered from a range of electronic devices and other sources through for example digital forensic techniques.

The distinctiveness of the Scottish Biometrics Commissioner functions therefore is to provide independent oversight of the relevant sections of the enabling criminal procedure laws in Scotland which sanction the acquisition, retention, use and destruction of biometric data. This involves engaging with often complex technical and ethical considerations and reporting to the Scottish Parliament on associated matters, including the overall effectiveness and efficiency of how biometric data is used for those specific purposes in Scotland.

It should also be noted that the functions of the Scottish Biometrics Commissioner do not extend to public or private space (non-police) surveillance cameras in Scotland, or to the regulation of forensic science techniques used for policing and criminal justice purposes. Scotland does not have a Surveillance Camera Commissioner or a Forensic Science Regulator.

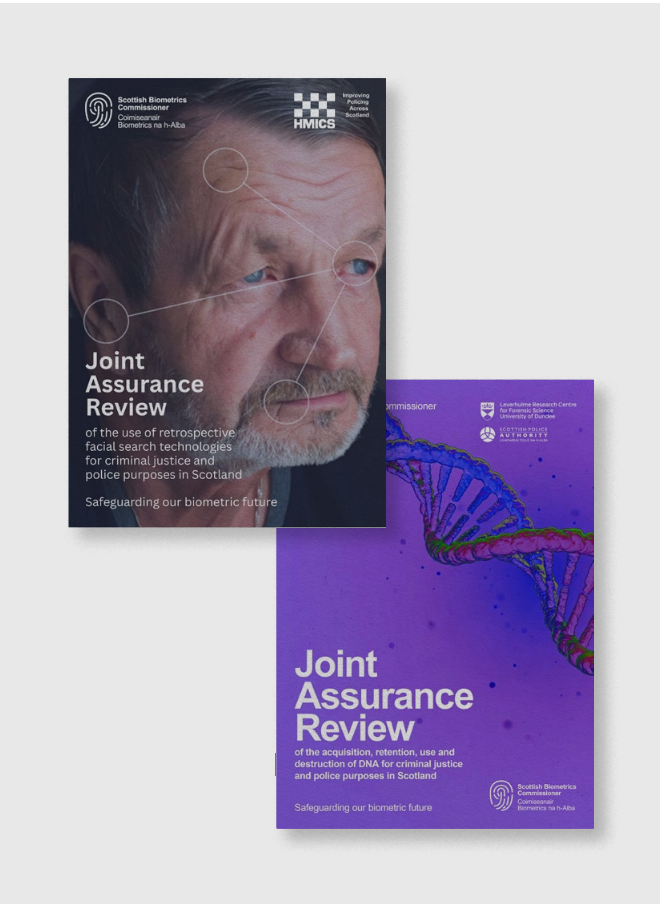
Performance report

Our year

Safeguarding our biometric future

Performance overview

During the 2024/25 financial year our organisation achieved all our strategic objectives relative to Years 3 and 4 of our Strategic Plan.[1] We have also successfully operated within our allocated budget for the fourth financial year in succession. In 2024/25 we published our fourth and fifth assurance reviews on DNA and Retrospective Facial Search technology, respectively. The Commissioner and his small team are wholeheartedly dedicated to working in partnership and achieving value for the public purse.



This can be evidenced internally through our shared services arrangement with the Scottish Public Services Ombudsman (SPSO) in relation to prescribed back-office functions and through our operations which are predicated on a partnership approach to maximise capacity and opportunity.

The DNA review was conducted in partnership with the SPA and the Leverhulme Institute of Forensic Science and resulted in seven recommendations attributed to Police Scotland and some to the SPA Forensic Science Services. The retrospective facial matching review was conducted in partnership with HMICS and resulted in four recommendations for improvement made to Police Scotland.

In addition to this, and working in partnership with the Scottish Government, the Commissioner laid a joint report which reviewed the laws of retention in Scotland in terms of the Criminal Procedure (Scotland) Act 1995 pertaining to biometric data. The report contained six recommendations with four directed to Police Scotland. These recommendations are due to be discharged by Police Scotland by the end of October 2025.

[1] The commencement period of the Strategic Plan was amended during the Covid-19 Pandemic by the commencement order (S.S.I.2020/250) from 1 April 2021 to 1 December 2021, therefore the period of the Strategic Plan no longer aligns with the provisions of Section 29(1) of the Scottish Biometrics Commissioner Act 2020, which requires budgetary arrangements to align with the fiscal year

As highlighted in our previous Annual Report & Accounts, through our Vulnerable Adults and Children & Young People assurance reviews, the SBC published four recommendations for improvement made to Police Scotland. By July of this financial year, these four recommendations were successfully discharged by Police Scotland. In relation to upholding the information rights of biometric data subjects, Police Scotland now provide an information leaflet to every prisoner from whom biometric data is captured following arrest. The leaflet is also available as an Easy Read version and explains to data subjects, why their data has been captured and how it will be used. This leaflet also signposts to our website, the Code of Practice and our Complaints Procedure. The outcome is that the information rights of biometric data subjects in some 102,000[2] custody episodes in Scotland in 2024/25, are now being upheld and there is improved transparency and accountability on the part of Police Scotland.

In discharging these recommendations, Police Scotland also introduced a new policy in March 2024 whereby biometric data is now only captured from children (persons under 18 years old) arrested by Police Scotland in connection with violent or sexual offending or otherwise by exception. Around 4,000 children are arrested in Scotland each year. The outcome of this policy change is that less children will have their biometric data captured following arrest. This better reflects the interests of children and the policy position in Scotland via incorporation of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024. However, as stated in our 2023 Assurance Review which examined the acquisition of biometric data from children following arrest, the Commissioner holds to the view that the age of criminal responsibility in Scotland at 12 years of age is still too low. Accordingly, the Commissioner supports the position of the Children and Young People's Commissioner for Scotland and agrees that criminalising children at age 12 is an unacceptable situation, and it needs to change.

Police Scotland also now have a dedicated biometrics website page. The webpage includes the biometric leaflet which is available in 14 different languages. The webpage also contains quarterly management information reports on biometric data volumes. The outcome is greater public accessibility to police information on biometric data and accordingly improved transparency and accountability.

We continue to consolidate our position and influence in Scotland and the UK – co-hosting the first Scottish Biometrics in Criminal Justice Conference in June 2024 alongside Police Scotland and the Scottish Police Authority. The Cabinet Secretary for Justice and Home Affairs opened the conference, and speakers included the Chief Constable, the Chair of the SPA and the Commissioner. The conference was designed to promote public awareness and to prompt an ongoing national conversation to help promote democratic accountability.

[2] ICVA report to SPA

At the June 2024 conference, SPA Chair Martyn Evans, made a commitment to consideration and consultation on the use of Live Facial Recognition (LFR) within a Scottish Policing context. A meeting of the Chief Constable, the Scottish Biometrics Commissioner and the SPA Chair was held on Monday 25 November 2024 and a tripartite short-life working group was established to initiate a national conversation. Any future decision by Police Scotland to deploy LFR in Scotland would be solely for the Chief Constable to make in terms of her operational responsibility for policing in Scotland. However, the Commissioner notes that whilst LFR can be controversial, the Chief Scientific Advisor to the National Police Chiefs Council (NPCC) Professor Paul Taylor has provided assurances on the improving accuracy of the algorithms where such technologies are deployed in England and Wales. The Commissioner also views LFR as a legitimate policing tool with significant potential to support a strategic policing response to the national emergency of male violence in Scotland towards women, girls and children.

Continuing our promotion and engagement work, the Commissioner delivered a keynote address to the global Biometrics Institute Congress in London (October 2024), as he did in 2023. This year, the Commissioner discussed the ‘Three Laws of Biometrics’ as an essential component of any public policy framework for the lawful, effective, and ethical use of biometric data and technologies.

Helping support and promote our work wider than Scotland and indeed the UK, the Commissioner was pleased to accept an invitation to deliver a speech at the international conference on Biometrics for Government and Law Enforcement, held in Washington, D.C. in December 2024. The Commissioner joined speakers from the FBI, the U.S. Department of Homeland Security, the United Nations High Commissioner for Refugees (UNHCR), Directors of Forensic Services and various law enforcement and policing agencies to discuss the critical role of biometric data in policing, law enforcement, border control, and national security. The conference was hosted by the U.S. based Institute for Defence and Government Advancement (IDGA).

Our Strategic Plan continues to set out our four strategic objectives covering the years 2021 to 2025. These objectives are supported by outputs and intended outcomes, throughout which runs the golden thread of our values.

Independent

We will always act independently and publish impartial and objective review reports. Our professional advice will be informed and unbiased. The Scottish Biometrics Commissioner is a juristic person, appointed by the Monarch on the nomination of the Scottish Parliament and is independent of Scottish Government

Transparent

We will be open about what we do and give reasons for our decisions. We will publish our reports and findings and will not restrict information unless deemed necessary to protect the identity of data subjects, or due to wider public interest considerations

Proportionate

We will ensure that our activity is proportionate and does not exceed what is necessary to achieve our statutory purpose. We will minimise the burden of any review activity on Police Scotland, the Scottish Police Authority and the Police Investigations and Review Commissioner. We will ensure that the way that we do what we do is necessary, effective and efficient

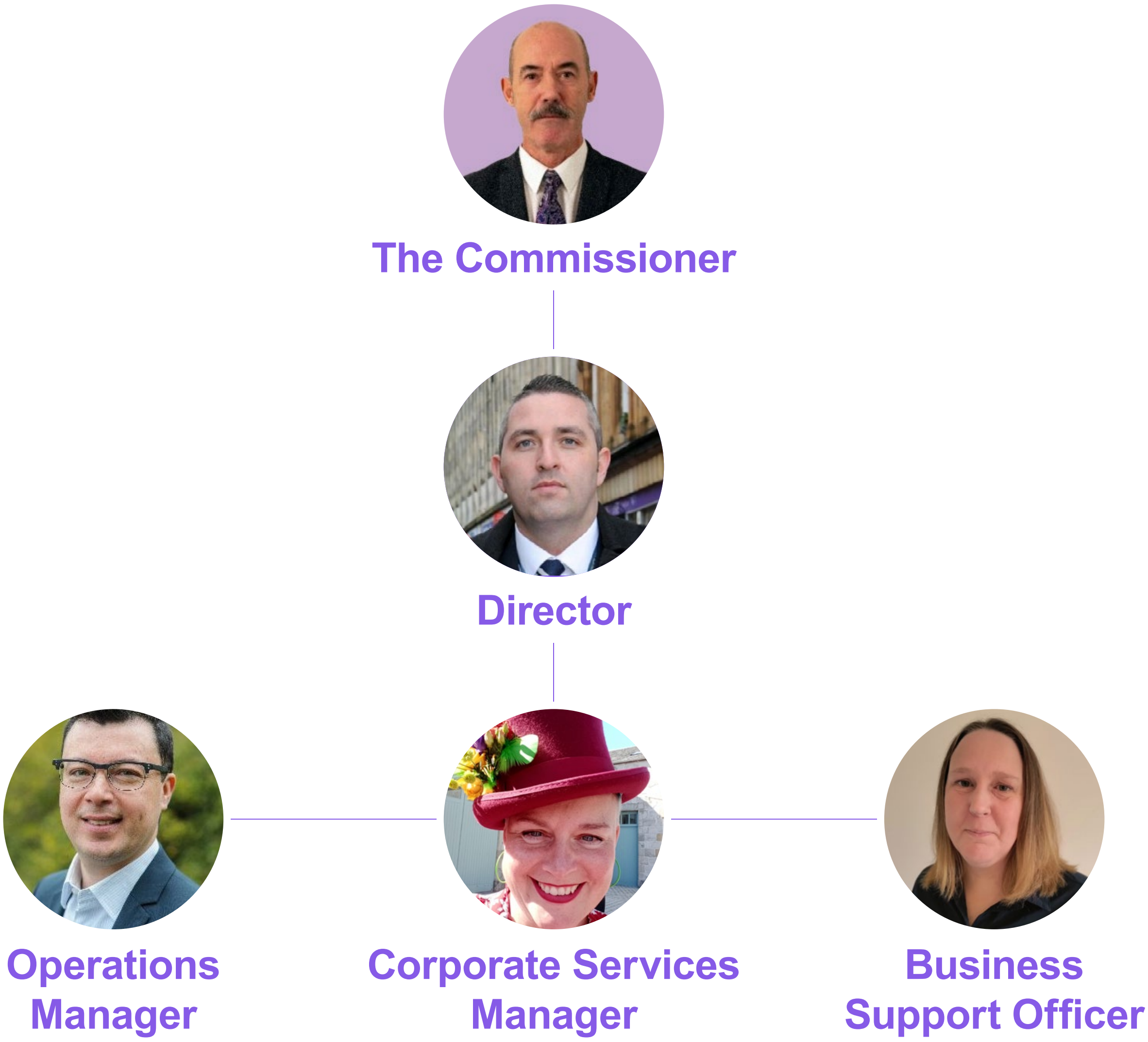
Accountable

We will be accountable for what we do to the Scottish Parliament and will submit ourselves to whatever scrutiny is appropriate to our functions. We will promote equality, diversity and human rights in everything that we do

Our team

Our team has now been in full complement for the past three years continuing to comprise of the Commissioner, an Operations Manager, a Corporate Services Manager and our Business Support Officer. However, back in August 2023, the Commissioner seeking approval of the SPCB sent a staffing determination request to the SPCB to temporarily second in a senior police officer for a period of two years to help us through a busy period without incurring any longer-term financial liabilities associated with increasing our FTE establishment.

This request was in line with the financial memoranda that accompanied the Bill leading to the Scottish Biometrics Commissioner Act 2020. This staffing growth was necessary for several reasons including a lack of overall capacity within the organisation due to low headcount within our staffing model and a need to strengthen the depth of sector-specific leadership experiences, capability and knowledge within a somewhat new organisation.



However, from July 2024, and with the prior approval of the SPCB the Commissioner secured a senior police officer on temporary secondment from Police Scotland as SBC Director. This temporary growth in capacity and capability was necessary to discharge an exceptionally busy programme of work including servicing the demands of the SPCB Landscape Review Committee. Their duties during this time included directing and assisting with external operational matters and certain corporate functions such as assurance reviews and the investigation of complaints; they also led on our external communications and engagement strategy; line managed and supported both managers while deputising for the Commissioner, as and when required. This approach resulted in increased capacity and capability without incurring any long-term financial liabilities that would have resulted through a growth in permanent staff headcount.

With the addition of the Director for most of this financial year, our female to male ratio changed slightly from being 1:1 to 1:1.5. All staff continue to work full-time, adopting a hybrid approach whereby they predominantly work from home with occasional trips into our office in Edinburgh for team meetings. There was a single instance of staff sick leave for a period of 15 days in 2024/25.

We received no customer service complaints but did receive one Subject Access Request during 2024/25 and we responded to two Freedom of Information requests during January and July – all our responses can be found within our Disclosure Log. In addition, we received and responded to four complaints against the Code of Practice none of which were substantiated as a breach.

As per previous years, May 2024 saw us getting together as a team in Perth for our Strategic Planning Day where we discussed:

- Our Section 31 and 32 reports
- Business Plan 2024/25
- Strategic Plan deliverables
- Budget bid 2024/25
- Director’s role
- Communications and Engagement
- Joint Biometrics Conference
- Staff training, welfare and development

In addition, and as part of our continued wellbeing and staff engagement activity, the afternoon was spent with HR Staple who held a session with the team on communication.

Shared Services Agreement with SPSO

As per previous years and since the inception of the Office of the Scottish Biometrics Commissioner we continue operating a Shared Services Agreement with the Scottish Public Services Ombudsman (SPSO). This agreement demonstrates the Commissioner's commitment to achieving value for the public purse. The SBC previously paid a fixed funding contribution approved by the Scottish Parliamentary Corporate Body (SPCB) to the SPSO for this function but more recently the SPSO budget allocated by the SPCB now contains additional funding allocation for the shared services they provide to the SBC, Scottish Human Rights Commissioner and the Children and Young People's Commissioner Scotland.

No operational work is included within this agreement, rather it includes our office in Bridgeside House and support across a variety of functions:

Facilities

– Facilities management and security
– Finance support for property and running costs (as monitored through the Bridgeside House Management Group of which the Corporate Services Manager is a member)
– Shared front of house services – business address, serviced reception and mail services
– Shared spaces – boardroom, training room, video conference facilities and kitchen

Corporate services

– Health and safety support
– ICT support
– Finance management including monthly and annual accounts
– HR support services
– Payroll

ICT, cyber security and data protection

Due to our hybrid approach to working, we continue operating in a paperless fashion and undertake annual mandatory training across cyber security, data protection, business continuity, Freedom of Information and records management. Our Business Support Officer is our IMSO – Information Management Security Officer ensuring we adhere and have awareness and knowledge of relevant policies on Freedom of Information and Subject Access Requests. Our IMSO also responds to all FOI requests within statutory timeframes and attends regular FOI practitioner webinars and Scottish Government IMSO training.

We continue to access professional advice of a Data Protection Officer through the SPCB who provides support and guidance when needed – they attend our team meeting on an annual basis. Throughout 2024/25 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Our ICT continues to be hosted through the Scottish Government providing us with a safe and secure digital environment, through this arrangement we access Office 365 including Teams telephony, an online records management solution (eRDM – electronic records and document management) and Objective Connect.

During this financial year, the SBC engaged with the Progress Update Review (PUR) process, submitting an update to our Records Management Plan (RMP) following a request in October 2024. Our submission was received by National Records of Scotland (NRS) at the end of December 2024; a final response was received in June 2025. The Corporate Services Manager, as the Responsible Officer holds operational responsibility for records management – attends all PRSA (Public Records Scotland Act) held webinars throughout the financial year sharing knowledge and learning with the rest of the team.

Business Continuity (BC) remains a priority for us, standing as an agenda item at our quarterly strategic team meetings. During 2024/25 the Corporate Services Manager took the team through a quiz on Business Continuity specifically focused on our BC Policy as part of our annual training. In addition, as a team we completed our BC checklist which was highlighted within our PUR submission.

The SPSO ICT team continue to provide us with support and guidance on all things cyber security related. To provide assurance that all is well-covered the SPSO highlighted to us that they receive daily bulletins from the Scottish Cyber Co-ordination Centre with the latest threats which is then shared when relevant to ourselves and other officeholders. Colleagues within SPSO as well as the Corporate Services Manager are members of the iTECS Security Champions Network.

During 2024/25, and as seen during previous financial years, the two highest risks (prior to mitigating actions being implemented) assessed were:

- The SBC fail to deliver the Strategic Plan and fulfil our statutory duties due to not securing sufficient budget resources or inability to influence external factors/environment
- The SBC fails to maintain and implement business continuity and cyber resilience plans

Risks are reviewed as part of our Strategic Risk Register at our quarterly Strategic Management Team meeting as well as at our twice-yearly Advisory Audit Board, but it should be noted that these risks did not affect the performance or delivery of statutory functions or strategic objectives.

Officeholder Landscape

A key development seen throughout 2024/25 was the inquiry into Scotland’s Commissioner Landscape which considered whether a more coherent and strategic approach was needed for the creation of such commissioners in Scotland. Throughout the year, the Commissioner – alongside the other officeholders, provided both written and verbal submissions. On 30 April 2024, the Commissioner attended the Finance and Public Administration Committee (can be viewed online). In September 2024, this committee published its report which was then followed in October 2024 by a joint statement from the officeholders. Again, in February 2025, the Commissioner provided a written submission to the Committee and gave evidence on 20 February.

The SPCB Supported Bodies Landscape Review Committee published their report on 19 June 2025 with a section on conclusions and recommendations. Within this section they highlighted the following "...we agree that the bodies currently supported by the SPCB fulfill a vital function in safeguarding public trust, institutional integrity and democratic accountability in relation to our public institutions and elected representatives". The report further stated in regard to current officeholders "...we wish to give assurances that our conclusions and recommendations are designed to uphold and enhance their roles in a manner that is responsive to current and future demands". There were no recommendations made about the SBC function by the Committee.

Performance analysis

Year 3 of our Strategic Plan (1 December 2023 to 30 November 2024)

A joint piece of work between the SBC and colleagues within Scottish Government was a published report reviewing the retention of biometric data provided under Sections 18 to 19C of the Criminal Procedure (Scotland) Act 1995. While the retention of the biometric data of convicted persons by Police Scotland is lawful under the Criminal Procedure (Scotland) Act 1995, the current Police Scotland retention policy is now in need of review to ensure alignment with significant recent judgments of the European Court of Human Rights as incorporated into UK data protection law which prohibits indefinite retention without periodic review. The report contained six recommendations, four of which were made to Police Scotland. Within the report, the Commissioner and Scottish Government warned that the current Police Scotland approach to biometric data retention comes with possible legal and ethical risks. A recent EU judgment deemed that retention until death, or beyond, without meaningful review was indefinite retention which is contrary to human rights. As Police Scotland's current policy for destruction of DNA is based on a person's 100th birthday or date of death plus three years, a review of policy is required by Police Scotland.

The 19 June 2024 saw Scotland's first Biometrics in Criminal Justice Conference take place in Edinburgh; key speakers included the Cabinet Secretary Angela Constance, the then Chair of the Scottish Police Authority Martyn Evans and the Chief Constable Jo Farrell. The conference was co-hosted by the SBC, the SPA and Police Scotland where it was agreed that there should be a tripartite conversation on the potential future use of live facial recognition technology in Scotland by Police Scotland as a tool for enhancing public safety. A summary of the event can be viewed here.

During the financial year, the Commissioner confirmed to Police Scotland that he was satisfied that the four recommendations made in our two joint assurance reviews published in 2023, had been successfully discharged. Both reviews (Vulnerable Adults and Children) contained three identical recommendations with the children's report containing a fourth recommendation for Police Scotland.

As highlighted in our previous ARA, in late March 2024, Police Scotland introduced new operational policy in relation to the acquisition of biometric data from children following arrest meaning that such data will be collected in relation to violent or sexual offending or otherwise by exception. The new policy is due to be published in the revised Police Scotland Biometrics Standard Operating Procedure (SOP).

In June 2024, Police Scotland distributed a new Biometric Data custody leaflet to all custody centres[3] in Scotland. The leaflet provides essential information to data subjects on why their biometric data is taken following arrest and the purposes for which it will be used. The leaflet includes information on the role of the UK Information Commissioner (ICO) and on the Scottish Biometrics Commissioner (SBC) and the statutory Code of Practice approved by the Scottish Parliament.

[3] Police Scotland has 60 custody suites in Scotland with a total of 866 cells

Further, the Head of Biometrics for Police Scotland presented at our July Advisory Group meeting on the improved biometrics management information that Police Scotland will report publicly on a quarterly basis. From an outcomes perspective these recommendations and subsequent actions will see various improvements. They uphold the information rights of data subjects and in doing so may also have a deterrence value. This is because first time offenders will now be made aware from the leaflet, that conviction will result in retention of their data on national policing systems and regular searching of that data against corresponding data from unsolved crimes scenes anywhere in the UK. They also safeguard the rights of children and vulnerable people and collectively help to sustain public confidence and trust in the police use of biometric data and technologies.

Evidence of the impact of our work from earlier years is now beginning to materialise and translate into better outcomes for children and adults arrested by the police. For example, during 2023/24 two thousand and three (2,003) children had at least one biometric taken after being arrested. One year on from the policy change in March 2024, the yearly figure decreased to one thousand eight hundred and fifty-one (1,851) children. In terms of ‘contribution analysis’, in response to an SBC recommendation, **152 less children had biometrics taken following arrest, a reduction of 7.5%.** Further to this, Police Scotland provided us with the following figures – **41,243 custody episodes met the criteria for biometrics to be taken thus suggesting that the same number of biometric leaflets (including those in different languages and easy read versions) were distributed** across Scotland. Again, in terms of contribution and impact – an outcome resulting from an SBC recommendation was a policy change made by Police Scotland and that the information rights of data subjects in some 40,000+ episodes have been upheld. Despite this number of leaflets being distributed, the SBC has only seen small numbers of complaints which may suggest that the majority of person arrested are broadly content that they understand why the police take images, DNA and fingerprints following an arrest.

On 24 September 2024 we laid our third Annual Report and Accounts (ARA). The ARA highlighted that during the 2023/24 financial year the SBC achieved all its strategic objectives as relative to Years 2 and 3 of the Strategic Plan. When considering progress against our Key Performance Indicators for the 2024/25 fiscal year, we achieved all fifteen indicators which includes operating within our allocated budget.

Year 4 of our Strategic Plan (1 December 2024 – 30 November 2025)

Compliance against the Code of Practice for Police Scotland, the SPA and the PIRC for 2024/25 was conducted via exception reporting. This was for reasons of proportionality, whereby the Commissioner wrote to all asking them to revisit their self-assessment from 2023/24, to consider anything that had changed and then provide a letter of assurance confirming ongoing adherence. In January 2025, the Commissioner independently validated the self-assessment returns and replied to Police Scotland, the SPA and the PIRC confirming that all were currently complying with the Commissioner's statutory Code of Practice. In the case of Police Scotland, this was conditional on satisfactory progression of recommendations made jointly with the Scottish Government reviewing its biometric retention policy by October 2025. Details of the assessments are published on the Operations page of our website.

Between December 2024 and February 2025, the Commissioner and Corporate Services Manager conducted and published a joint assurance review of the acquisition, retention, use and destruction of DNA for criminal justice and police purposes in Scotland. Support for this work was provided by the SPA and the Leverhulme Research Centre for Forensic Science. Research for this review involved visiting Livingston custody suite, the SPA Forensic Services in Dundee and a visit to the Metropolitan Police Service (MPS) to learn about Rapid DNA. The review noted that DNA was being used lawfully, effectively and ethically and resulted in seven recommendations for Police Scotland and the SPA Forensic Services.

Between October 2024 and March 2025, the Operations Manager and Director conducted and published a joint assurance review of the use of retrospective facial search technologies for criminal justice and police purposes in Scotland, working in partnership with HMICS. This review concluded that retrospective facial search was being conducted lawfully and ethically but that it was not very effective with 98% of all searches failing to produce an intelligence lead. The review also produced four recommendations for Police Scotland to take forward.

In-line with statutory requirements of the Act, early February saw the Commissioner initiate preliminary consultation as part of the first review of the Code of Practice. The current Code of Practice was approved by The Scottish Ministers and the Parliament before taking legal effect on 16 November 2022. The Code applies to Police Scotland, the SPA and the PIRC. At the time of writing, there have been no breaches of the Code and the bodies to whom the Code applies have achieved compliance through formal assessments conducted by the Commissioner in 2023/24 and 2024/25.

In accordance with the provisions of Section 14(2) of the Act, the Commissioner must keep the Code under review and must publish a report and lay a copy before the Scottish Parliament no later than 3 years after the first Code came into legal effect and at 4 yearly intervals thereafter. This means that the first such report must be laid in Parliament by no later than 15 November 2025. In the preliminary phase of consultation, the Commissioner has written to the full list of statutory consultees for the Code as specified in Section 10 of the Scottish Biometrics Commissioner Act 2020.

Also, in-line with statutory obligations, the Commissioner began consulting on our next four-year Strategic Plan that will run between 2025 and 2029. This would be the second Strategic Plan to be laid by the current Commissioner and will go beyond the point at which they will demit office. Consultation begins with those to whom our functions extend although the viewpoints and considerations of young people and vulnerable adults will also be taken into consideration when developing the Plan. To ensure we continue to have an impact for the people of Scotland and to evidence our outcomes, the Commissioner engaged the assistance of Evaluation Support Scotland to help frame our next Strategic Plan around an outcomes-based theory of change logic model.

At a time, which saw Scottish universities experiencing difficulties, and in particular the University of Dundee which faced a significant budget deficit, the Commissioner wrote a letter to the Principal in support of the Leverhulme Research Centre for Forensic Science. The letter highlighted the outstanding international research contributions and collaborative working to modernise the scientific underpinnings of forensic evidence in court cases the centre was responsible for, as well as pioneering a drug-testing service that could impact on the significant societal challenge of drug related deaths in Scotland.

The letter further explained that the SBC would be laying a report in Parliament which had been conducted in partnership with the Leverhulme and the SPA which examined how DNA is used in police investigations in Scotland. Having the internationally renowned Leverhulme Research Centre as a strategic partner in work such as this gives comfort to the Parliament of the highest standards of academic rigor when making recommendations for improvements in both science and public policy.

On Thursday 27 February the Commissioner was invited to give evidence to the Northern Ireland Committee for Justice in relation to the NI Justice Bill 2024. The Bill would introduce a new biometrics retention regime for the Police Service of Northern Ireland (PSNI) and the appointment of a Biometrics Commissioner for Northern Ireland. The Commissioner attended a session at the Stormont Estate to answer a variety of questions. The Commissioner also used the session to explain the importance of getting legislation correct and the value for the inclusion of images within the legislation.

Throughout the whole of the fiscal year covering both Years 3 and 4 of our Strategic Plan the office responded to several consultations, engaged in conferences and published several correspondences including:

- May 2024 – article written by the Commissioner included within Future Scot's Spring magazine

- May 2024 – the Commissioner welcomed the withdrawal of UK Data Protection and Digital Information (No 2) Bill. This follows a joint letter written by the then Biometrics and Surveillance Camera Commissioner for England & Wales and the Commissioner in December 2021 highlighting their concerns about the proposed legislation. In May 2023, the Commissioner wrote to Carol Monaghan MP, SNP Glasgow North East, reiterating his concerns about the Bill in her capacity as a member of the Westminster Committee considering the Bill

- July 2024 – the UK Security Journal published an article by the Commissioner calling for a reset of the UK Government Biometrics Strategy.

  ↳ The Commissioner had previously criticised statements made by the former policing minister for England and Wales who planned to give the police routine access to the passport and driving licence images of millions of innocent UK citizens so that they could be bulk washed through facial recognition when investigating minor crimes like shoplifting. He has also been critical of plans by the former administration to dilute independent oversight in England and Wales

  → The Commissioner called on the new UK Government to conduct a strategic reset of UK Biometrics Strategy together with the development of a 'national biometric interoperability framework' to which independent oversight safeguards are applied. The Commissioner called for a more proportionate approach and has highlighted that responsibly enhancing the interoperability of biometric systems and biometric exchange between various agencies of the State will strengthen our national security, improve border security, improve public service, and help to prevent, disrupt, and detect criminal activity

  → The original unedited article prepared by the Commissioner can be accessed here

- September 2024 - saw our Operations Manager present a keynote item on The Future of Facial Recognition Technology at the Scotsman Data Conference

- October 2024 – contributed to the Parliamentary Office of Science and Technology (POST) publication on Biometric Data: Misuse, use and collation. POST is the UK Parliament's dedicated research and knowledge exchange service, providing impartial and reliable analysis of science and technology issues that are relevant to the legislative process. Our contribution to this key publication reflects SBC's commitment to advancing knowledge and best practices in the rapidly evolving field of biometrics

- November 2024 – the Commissioner and Director attended a session of the Criminal Justice Committee discussing our latest ARA and the published Laws of Retention report. To highlight a few areas that took place during the meeting, the Convenor of the Committee commended our 2023/24 Annual Report; highlighted that the Committee "had no doubt about the value of the SBC role" and that they "agreed wholeheartedly that the SBC provides good value for money". Further, Rona Mackay MSP, said that the SBC had "made great progress" with establishing our function while finally the Convenor "commended the technical detail within the (due diligence) letter to Police Scotland on DESC from 2023"

  ↳ This session can be viewed online. In his evidence to the Committee, the Commissioner again highlighted obvious opportunities for expansion of remit to include for example prisons since biometric data is shared extensively within the entire criminal justice ecosystem in Scotland. However, it is understood that The Scottish Ministers have no plans to review the Commissioners functions until legislatively required to do so within 12 months of the expiry of the first Strategic Plan (by 30 November 2026). The Commissioner views this as a lost opportunity by Scottish Government to maximise the benefits of the SBC function as it will mean that nothing is likely to materialise within the remaining period of office for the current Commissioner

- November 2024 – the Commissioner and Director attended the SPA Board meeting to provide an update that our existing Strategic Plan would be updated (in March) and that the next 4-year Strategic Plan would be laid in October 2025

- December 2024 saw the publication of the Annual Report of the Biometrics & Surveillance Camera Commissioner for England & Wales – this was welcomed by the Commissioner who called upon the UK Government to end its paradigm of indecisiveness by appointing a Commissioner for E&W to restore independent oversight. The Commissioner subsequently welcomed the interim appointment of Francesca Whitelaw KC until the end of 2025

- February 2025 – the Commissioner was pleased to accept an invitation from the Association of Scottish Police Superintendents (ASPS) to deliver the annual Jack Urquhart Memorial Lecture at the ASPS conference in May 2025. The theme of that conference was "policing smarter not harder" and the Commissioner was asked to deliver a keynote address focussing on where biometric data and technologies in policing need to go in the next five years

Our Strategic Plan 2021/25

The current version of our Strategic Plan reflects our current and intended work until 30 November 2025. When considering progress against our Key Performance Indicators (KPIs)[4] for this year (2024/25) we have achieved all fifteen indicators.

	Key Performance Indicators (KPIs)	2024/25	2023/24	2022/23	2021/22
1	Measures the official meetings we conduct with representatives from the bodies to whom our functions extend. Our target is to meet a minimum four times each year with each organisation	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2024/25	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2023/24	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2022/23	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2021/22
2	Measures our legal requirement to maintain a professional Advisory Group. Our target is for the Advisory Group to meet formally no less than 3 x times per year	• 16 Jul 2024 • 4 Dec 2024 • 4 Apr 2025 (postponed due to proximity to Easter holidays)	• 18 Jul 2023 • 23 Nov 2023 • 19 Mar 2024	• 23 May 2022 • 30 Aug 2022 • 29 Nov 2022 • 28 Feb 2023	• 19 Jul 2021 • 25 Nov 2021 • 25 Feb 2022
3	Measures the number of large-scale thematic audit and assurance reviews we conduct each year. Our target is to conduct one large-scale thematic each year	• DNA review (Feb 2025) • Retrospective Facial Search review (March 2025)	• Images and photographs review (March 2024)	• Children's review (March 2023) • Vulnerable Adults review (March 2023)	Thematic reviews to begin in first full year of operation i.e. 2022/23
4	Measures the number of public information newsletters we publish each year. Our target from 2023 onwards is to produce two newsletters each year	• Dec 2024 (11) • Jun 2024 (10)	• Dec 2023 (9) • Jun 2023 (8)	• Dec 2022 (7) • Sept 2022 (6) • Jun 2022 (5)	• Mar 2022 (4) • Dec 2021 (3) • Sept 2021 (2) • Jun 2021 (1)

[4]Please note: this will be the last Annual Report & Accounts where we will reference KPI's and in future will report against the four strategic outcomes from our Theory of Change Logic Model and Outcomes Framework

	Key Performance Indicators (KPIs)	2024/25	2023/24	2022/23	2021/22
5	Measures footfall to the public information published on our website. Our performance indicator is to increase our footfall to our website by 5% each year against the year 1 post-launch baseline (February 2022)	**Feb 2025** • 1479 views • 482 users	**Feb 2024** • 371 views • 68 users	**Feb 2023** • 1258 views • 101 users	**Feb 2022** • 885 views • 42 users
6	Measures our legal requirement to assess compliance with our Code of Practice. Our target is to publish one compliance assessment report each year for each organisation to whom our functions extend. This will be done around each anniversary of the Code taking effect	• Police Scotland (Jan 2025) • PIRC (Jan 2025) • SPA (Jan 2025)	• PIRC (Dec 2023) • SPA (Jan 2024) • Police Scotland (Mar 2024)	To begin November 2023 onwards	To begin November 2023 onwards
7	Measures our public reporting obligations. Our target is to lay two major reports each year before the Scottish Parliament. These are our Annual Report and one thematic report	• Annual Report and Accounts (Sept 2024) • Assurance review (Feb 2025) • Assurance review (Mar 2025)	• Annual Report and Accounts (Sept 2023) • Operational Report (Oct 2023) • Assurance review (March 2024)	• Annual Report and Accounts (Oct 2022) • 2 x assurance reviews (March 2023)	Strategic Plan (Nov 2021)
8	Measures our financial performance. Our target is to operate entirely within our allocated budget for each fiscal year	Achieved	Achieved	Achieved	Achieved
9	Measures our initial response to complaints received about us. Our target is to acknowledge 100% of complaints within three working days	No complaints received	No complaints received	No complaints received	No complaints received

	Key Performance Indicators (KPIs)	2024/25	2023/24	2022/23	2021/22
10	Measures the timeliness of our investigations into complaints made against us. Our target is to communicate the outcome of our investigation within twenty working days in 95% of cases investigated.	No complaints received	No complaints received	No complaints received	No complaints received
11	Measures our performance in responding to our legal duty respond to FOI requests within twenty working days. Our target is to respond to 100% of FOI requests within twenty working days.	**Two FOIs received:** • July 2024 • Jan 2025	**Three FOIs received:** • April 2023 • June 2023 • July 2023	**Two FOIs received:** • Feb 2023 • March 2023	No FOIs received
12	Measures our performance in responding to our legal duty to respond to Subject Access Requests within one month. Our target is to respond to 100% of Subject Access Requests within twenty-eight working days	One SAR received (March 2025)	No SARs received	No SARs received	No SARs received
13	Measures staff engagement in the workplace. Our target is to conduct one qualitative staff engagement survey every 12 months, commencing in 2023 and to publish the results and any action plan arising	Staff engagement survey conducted (March 2025)	Staff engagement survey conducted (March 2024)	Staff engagement survey conducted (February 2023)	Staff engagement survey to be conducted during first full year of operation (2022/23)

	Key Performance Indicators (KPIs)	2024/25	2023/24	2022/23	2021/22
14	Measures staff retention levels. Our target is to achieve a minimum of 85% staff retention in any fiscal year	100% staff retention	100% staff retention	100% staff retention	100% staff retention
15	Measures sickness and effective attendance management. Our target is for the average total number of staff working days lost to sickness or other absence each year to be lower than 6% of total available staff working days	15 days of sickness recorded which is below our target for the year	No sickness absences recorded	No sickness absences recorded	No sickness absences recorded

Operational expenditure

The SBC's expenditure against budget is drawn down to the SBC bank account directly from the SPCB and managed by the SPSO finance team with appropriate sign-off by either the Corporate Services Manager, the Director or the Commissioner, dependent on the amount and as determined by the Scheme of Delegation.

This expenditure is clearly identified in the SPSO accounting system by using a separate department cost centre.

Property and associated running costs are incorporated in the Bridgeside House budget and expenditure. Monthly Management Reports provide clear oversight of all expenditure attributed to the SBC.

Bridgeside House accommodation

We continue to occupy a single self-contained office in a building that houses several bodies supported by the SPCB including the Scottish Public Services Ombudsman (SPSO), the Scottish Human Rights Commission (SHRC) and the Children and Young People's Commissioner Scotland (CYPCS). Our office area is entirely secure and accessible only to SBC staff via a coded entry system.

The Corporate Services Manager attends regularly Bridgeside House Management Group meetings whereby all officeholders meet to discuss finances, share good practice and any improvements/alterations taking place within the accommodation.

Environment and biodiversity

Within the Bridgeside House shared accommodation arrangements, the SPSO as the primary tenant have responsibility for reporting on the waste and energy carbon emissions for all four organisations.

The Nature Conservation (Scotland) Act 2004 places a statutory duty on all public sector bodies in Scotland to further the conservation of biodiversity and the Wildlife and Natural Environment (Scotland) Act 2011 by introducing a requirement for all public bodies to make a report publicly available on their compliance with biodiversity duty. Biodiversity duty reports are required every three years. The following information is our response to these duties.

We do not own or manage land and therefore have limited opportunity to carry out biodiversity unlike other public bodies. However, we continue operating a hybrid working model enabling the use of Teams to conduct as many virtual meetings as possible thus reducing carbon emissions and the carbon footprint for ourselves and those attending our meetings.

We minimise waste by engaging in recycling when working in the office and through the operation of a paper-free environment. These approaches help us deliver on Scotland's Climate Change Adaption Programme. We do not own any fleet, and our Travel and Expenses policy encourage the use of public transport whenever possible for work-related travel. Bridgeside House offers bicycle storage along with a purpose-built shower room to support sustainable travel options for staff.

The Commissioner and staff operate a mainly home-based working model meaning that our carbon footprint is exceptionally low.

During 2024/25 the Commissioner had a single international return flight between Edinburgh and Washington, DC and a flight to Belfast.

The Commissioner, Director, Corporate Services Manager and Operations Manager between them had several flights or rail journeys between Edinburgh and London either to attend the UK Forensic Information Databases Service (FINDS) Strategy Board, to speak at the Biometrics Institute Congress and to liaise with key stakeholders. The Commissioner claimed no business mileage or other expenses during 2024/25 and has claimed none since his appointment in 2021. As the holder of an over 60's bus pass, the Commissioner uses public transport wherever possible.

Financial overview

The SBC budget submission for 2024/25 to the Scottish Parliament Corporate Body included a request to temporarily second in a senior police officer (Chief Inspector rank) in the position of SBC Director for a maximum period of two years. This was to mitigate the resilience risks that arise from our small scale, and to ensure that the Commissioner has the depth of technical skills to discharge his legal obligations. This temporary solution carried no longer-term financial consequences and constitutes best value by comparison with recruiting a fourth full-time staff member as had been anticipated in the various Financial Memoranda which has accompanied our founding legislation.

Total core funding requested by the Scottish Biometrics Commissioner from the SPCB for the financial year 2024/25 was £499,000. This was based on the running costs and expenditure for the previous year considering inflation and pay awards. In addition to the core budget, the SBC asked for contingency funding of up to £104,568 for a two-year secondment. The main areas of outturn can be seen below.

Financial position

In terms of financial analysis, our total expenditure was £473,000 against a budget of £499,000 (reduced in September to £494,000), and available contingency funding of £104,568. After non-cash adjustments and secondee fees, funding of £516,000 was required from the SPCB.

This equates to £449,000 core budget and a contingency drawdown of £67,000.

More information of capital expenditure is available within the financial statements and notes to the accounts.

	2024/25				2023/24
	Notes	Actual £000	Budget £000	Variance £000	Actual £000
Core staff and pension costs	3,4	390	387	(3)	349
Administration costs	5	59	107	46	65
Depreciation	6	14	-	(14)	14
Core net operating costs**		**463**	**494**	**31**	**428**
Capital expenditure	6	10	-	(10)	1
Total expenditure		**473**	**494**	**21**	**429**
Non-cash adjustments (depreciation)	6	(14)	-	14	(14)
Movement in working capital including cash	7, 8, 9	(10)	-	10	29
Core funding required from SPCB		**449**	**494**	**45**	**444**
Secondee costs		**67**	**22***	**(45)**	**-**
Total funding required from SPCB		**516**	**516**	**-**	**444**

*This relates to approved contingency funding. Core underspend is used before utilising contingency funding (which was approved up to £104,568)

**The Total comprehensive net expenditure in the Statement of Consolidated Net Expenditure is £530k. This consists of the core net operating costs (£463k) and the secondee costs (£67k)

Brian Plastow

Dr Brian Plastow
Scottish Biometrics Commissioner
07 October 2025

Accountability report

Accountability report

In this section of the report, we set out our corporate governance report including:

- Commissioner's report (Director's report)
- Statement of the Accountable Officer's responsibilities
- Governance statement
- Remuneration and staff report
- Parliamentary accountability report
- Independent auditor's report

Commissioner's report (Director's report)

Dr Brian Plastow was appointed as the Commissioner on 12 April 2021 and has completed half of his eight-year appointment. The Commissioner is supported by three permanent members of staff – this team is considered the management team of the Scottish Biometrics Commissioner. Details of each member of staff can be found on our website as can the delegated roles as per our Scheme of Delegation. For ten months of the 2024/25 year, the SBC team were joined by a seconded Chief Inspector from Police Scotland - Ross Macdonald, who held the role of Director within the team. The Director reported to the Commissioner and had line management responsibility for both the Corporate Services Manager and Operations Manager. To ensure governance arrangements reflected the teams structure the Scheme of Governance was amended to include areas of authority and responsibility for the Director. Throughout 2024/25 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Register of interests

The Commissioner and Advisory Audit Board (AAB) members (David Watt and Steve Renwick) publish declarations of interest on the website with their biographies. In addition, the Director also published a declaration of interest. Declarations of interests of other staff are held where required in accordance with the SBC Code of Professional Conduct.

External audit

The accounts of the Scottish Biometrics Commissioner are to be audited by auditors appointed by the Auditor General for Scotland in accordance with Section 31(1)(c) of the Act. The Auditor General has appointed Audit Scotland as our auditor for 2024/25.

Statement of Accountable Officer's responsibilities

Section 30 of the Scottish Biometrics Commissioner Act 2020 sets out the functions of the Accountable Officer. The Commissioner has been designated as Accountable Officer by the SPCB under Section 30(1) of the Scottish Biometrics Commissioner Act 2020. The SPCB has also directed that this may not be delegated by the Commissioner to a member of staff. In preparing the financial statements, the Commissioner is required to:

- **observe** the direction issued by The 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 have been followed, and disclose and explain any material departures in the financial statements, and
- **prepare** the financial statements on a 'going concern' basis, unless it is inappropriate to presume that the Commissioner will continue in operation.

The Accountable Officer is answerable to the Scottish Parliament for the performance of these functions.

Section 31 of the Act, provides that the Commissioner must:

- Keep proper accounts and accounting records
- Prepare in respect of each financial year a statement of accounts, and
- Send a copy of the statement to the Auditor General for auditing

In accordance with Section 31(2) of the Act, the Commissioner must comply with the direction received from The Scottish Ministers. That accounts direction was received on 20 October 2021 and is attached to this report.

As Accountable Officer 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 the judgements required for determining that it is fair, balanced and understandable.

Disclosure of information to auditors
As Accountable Officer, I am aware of no relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I am aware of any relevant audit information, and to establish that the auditors are also made aware of this information

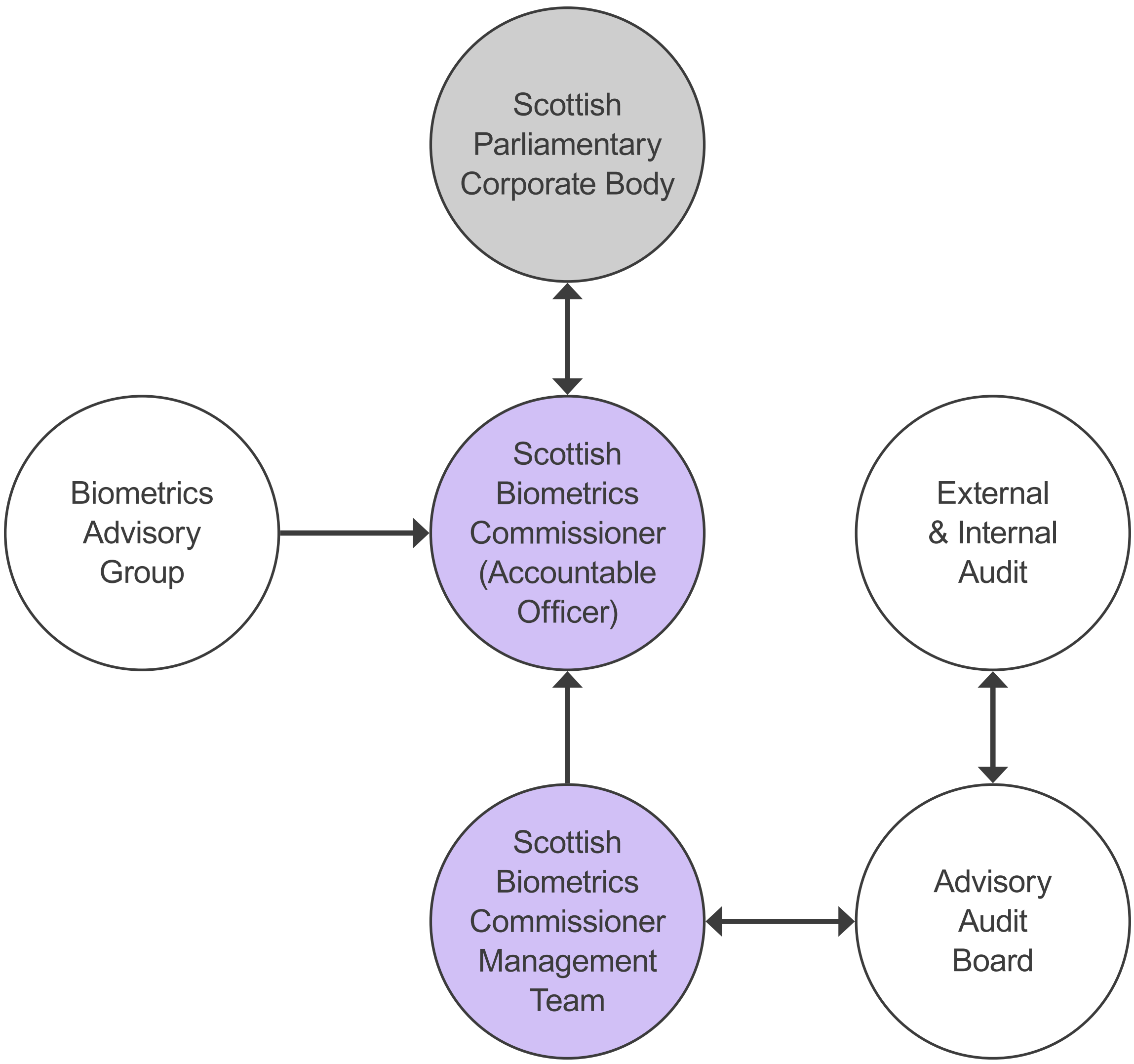
Governance statement

As Accountable Officer I have responsibility for maintaining a sound system of governance and internal control that supports the achievement of organisational policies, aims and objectives whilst safeguarding the public funds and the organisation's assets for which I am responsible.

The established systems of governance were designed and implemented in parallel with the sequential build of the office as a new function and have been in place for the year under review, and up to the date of the approval of the annual report and accounts.

Scheme of internal control

Our Governance and Internal Control Policy and Scheme of Delegation can both be found within our Scheme of Governance and Risk Handbook on our website. Both policies help ensure that the SBC strategic priorities and objectives are managed effectively, efficiently and economically. Both are reviewed annually. To reflect the new structure and operational duties and responsibilities of the Director's post, the Scheme of Delegation was updated accordingly.



Advisory Audit Board (AAB)

The AAB continues to support the Commissioner in relation to responsibilities for risk, internal control and governance. The AAB meets twice yearly to consider audit matters and the SBC's approach to management of risks to the business in relation to the strategic direction of the organisation including financial reporting; internal controls, performance and risk management systems; whistleblowing; internal audit and external audit. Minutes of previous meetings (28 March 2024 and 11 September 2024) can be found on our website. Also available are the terms of reference and declarations of interest for David J Watt, Steve Renwick and the Commissioner.

We saw a change of AAB members during 2024/25 where we said goodbye and thank you to Andy Shaw and welcomed Steve Renwick. Steve is a highly experienced Executive and Non-Executive Director with a passion for good governance. He qualified as a Chartered Accountant with Touche Ross (now Deloitte) and was awarded honorary membership of CIPFA in recognition of work to integrate the NHS in Scotland Finance function with CIPFA. Most recently Steve was Director of Finance for Together for Children Sunderland Limited, an arms-length Company of that city's Council running its Children's services. Having been Ofsted Inadequate, a transformation process saw the unprecedented leap to Outstanding; Steve retired in Easter 2024. Steve's other appointment is as Board Member of the Scottish Children's Reporter Administration.

SBC Team

All three members of the staff (Operations Manager, Corporate Services Manager, Business Support Officer) and for 10 months of 2024/25 – the Director made up the management team of the SBC office. They support the Commissioner by overseeing the day-to-day operations and corporate functions of the SBC, each member taking different areas of responsibility.

The team meet weekly to discuss all activities for the forthcoming week and to ensure learning is shared from the previous week e.g. from attending meetings or conferences. In addition, the Director began to chair our monthly management team meetings which consider the delivery of our Strategic Plan and our weekly catch ups. For every third team meeting which was our Strategic focus where we consider financial elements as well as our Risk Register, the Commissioner would chair. This approach ensures we operate effectively at both operational and strategic levels.

Risk management and control

Risk is managed effectively through a risk management policy that sets out the approach to risk management for the delivery of strategic priorities. The Strategic Risk Register identifies the key risks facing the organisation and is reviewed and updated with the Business Plan on an annual basis with input from all staff. It is also reviewed by the team at our quarterly Strategic Management Team Meetings and 6-monthly by the AAB.

The two most significant risks (prior to mitigating actions being implemented) assessed during 2024/25 were:

- The SBC fail to deliver the strategic plan and fulfil our statutory duties due to not securing sufficient budget resources or inability to influence external factors / environment
- The SBC fails to maintain and implement business continuity and cyber resilience plans

The Shared Services Agreement in place between the SBC and the SPSO continues to work effectively as demonstrated each year since its inception, the SPSO continue to administer financial transactions on the Commissioner's behalf including processing of invoices and staff payroll. Monthly financial statements and reports are provided by the SPSO to the SBC to ensure transparency while at the same time ensuring accountability and responsibility occurs at the right level.

Throughout 2024/25 our internal audits looked at Corporate Governance and Core Financial Controls, the high-level findings were as follows:

Corporate Governance – Substantial Assurance

Good practice identified:

- Declarations of interest are covered as a standing item at the Advisory Audit Board, and all declarations are up to date and published on the website

- The Advisory Audit Board and Advisory Group Terms of Reference clearly define the roles, purpose and general arrangements

Core Financial Controls – Substantial Assurance

Good practice identified:

- Initiatives within the Strategic Plan were provided for in the budget and variances throughout the year are highlighted for monitoring

- Payroll testing identified good practice including processing new starts, amendments and expense claims and confirmed accurate processing

In common with other independent officeholders who are part of the Shared Services Agreement with the SPSO, the Commissioner receives regular reports from the SPSO Corporate Services Manager and meets regularly with the SPSO HR manager. This provides the Commissioner with assurance that the shared services approach is effective and efficient and that it provides best value for the public purse.

Fraud, corruption and bribery

The SBC continues to have policies and procedures in place on fraud, corruption and bribery including a Code of Professional Conduct, Whistleblowing and Anti-Fraud policies within our Scheme of Governance and Risk Handbook. We have a process in place whereby we would declare any fraud, whistleblowing or control failure incidents to the AAB. During 2024/25 there were no instances of fraud or bribery identified or detected.

Review of effectiveness of internal control and risk management

The systems of internal control have been designed to evaluate the nature and extent of any risks and to manage them effectively, efficiently and economically. These systems are supported by:

- detailed monthly and annual budgeting processes
- regular reviews by the Commissioner and Corporate Services Manager of financial reports
- annual reviews and updates to policies and procedures (as per our tracker)
- quarterly reviews of our Strategic Risk Register
- programme of internal and external audit

The systems continue to manage the risk of failure to achieve SBC policies, aims and priorities. Systems can only provide reasonable assurance and not absolute assurance of effectiveness.

Significant issues

During this financial year 2024/25 and to the date of this statement no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control. Throughout 2024/25 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Remuneration and staff report

Remuneration policy

Under the legislation establishing the Scottish Biometrics Commissioner, under Schedule 1(7) the SPCB is responsible for determining the salary of the Commissioner. Full-time SPCB supported officeholders are on pay ranges determined by the SPCB and salaries are uprated in line with SPCB staff.

Staff appointed by the Commissioner adhere to the employment terms and conditions of the Scottish Public Services Ombudsman with salary uplifts in line with the SPCB remuneration policy. One member of staff was seconded from Police Scotland during 2024/25. Following Police Scotland's secondment schedule agreement, the SBC covered the salary costs and applicable VAT, pension contributions remained with Police Scotland. Scottish Biometrics staff are not civil servants, but pensions benefits are provided through the Civil Service Pension Scheme arrangements.

Section 33 Advisory Group

The Commissioner is required by the provisions of Section 33 of the Act to establish and maintain an Advisory Group. The Group does not form part of the SBC governance arrangements. Instead, the professional Advisory Group exists to give advice to the Commissioner on matters relating to his functions which relate to biometrics in the policing and criminal justice sector. This Group therefore comprises of subject professionals with relevant expertise. Under Section 33(4) of the Act, the Commissioner may pay to members of the group such remuneration and allowances (including expenses) as the Commissioner deems reasonable, with the approval of the SPCB.

The scheme adopted by the Commissioner that 'non-employed' members of the Advisory Group may claim expenses at a daily rate of £300, and all members of the group may claim any travelling expenses incurred in association with

Advisory Group business. During 2024/25 there were no eligible members, and no expenses have been paid to members since the group was established in 2021.

Advisory Audit Board (AAB)

AAB members are not appointed or remunerated by the SBC. They are appointed by the SPCB to provide advice to the SBC following open competition based on their experience in governance, audit and public services. Independent officeholders supported by the SPCB may access this service at no cost to their devolved budget. The appointment of AAB members by the SPCB is not time limited and all costs are met by the SPCB. The SPCB does not publish information on the daily rate paid by them to AAB members.

Single total remuneration

The salary in banding ranges (including overtime but excluding employer's superannuation and national insurance contributions, benefits in kind and pension entitlements of the Commissioner) is presented below up to 31 March 2025.

Commissioner's remuneration (audited)

Salary £,000		Benefits in kind £'000		Pension benefits £'000		Total £'000	
2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
100-105	90-95	–	–	40	35	140-145	125-130

Commissioner's pension benefits (audited)

Accrued pension benefit at pension age as at 31/3/25	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	CETV at 31/3/24	Real increase in CETV
5-10	0-2.5	127	78	35

The cash equivalent transfer value (CETV)

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

The figures include the value of the pension benefit in another scheme or arrangement that the member has transferred to the civil service pension arrangements. They also include any additional pension benefit accrued to the member because of their buying additional pension benefits at their own cost.

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

The real increase in the value of the CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the member (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Fair pay disclosure (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid individual in their organisation and the median remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind of employees. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

These figures do not include secondees, temporary staff or contractors.

Movements in ratios are due to applying a cost-of-living increase to all pay bands and alignment of the Commissioner's salary to Scottish Parliament pay scales. The median pay reflects the pay, rewards and progression policy for employees as a whole.

	2024/25	2023/24
Remuneration banding for Commissioner	£100,000 - £105,000	£90,000 - £95,000
Percentage change from previous financial year for Commissioner	11%	19%
Average percentage change from previous financial year for employees	9%	12%
Lower quartile remuneration	£54,124.50	£50,959
Lower quartile ratio	1.89:1	1.82:1
Median remuneration	£66,271	£61,632
Median ratio	1.55:1	1.50:1
Upper quartile remuneration	£66,271	£61,632
Upper quartile ratio	1.55:1	1.50:1
Remuneration range	£41,978 - £102,500	£40,000 - £92,500

Staff report

Further information is provided in note 3. All core staff are permanent and full-time; the Director was seconded and full-time. The average number of full-time equivalent (FTE) persons employed in the office of the Scottish Biometrics Commissioner during the period was as follows:

Full-time staff numbers (including the Commissioner)

	Male	%	Female	%	Total
2024/25	**3**	**60**	**2**	**40**	**5**
2023/24	2	50	2	50	4

(Audited)	2024/25 (FTE)	2023/24 (FTE)
Commissioner	1	1
Staff	3	3
Other – inward secondee	1	–
Total	**5**	**4**

Breakdown of staff costs

Pay bands (including the Commissioner)

	Male	%	Female	%	Total
Commissioner	1	100			1
Director (inward secondee)	1	100			1
Grade 3	–	–	1	100	1
Grade 5	1	50	1	50	2
Total	**3**		**2**		**5**

(Audited)	Commissioner £'000		Staff £'000		Other – inward secondee £'000		Total £'000	
	2024/25	**2023/24**	**2024/25**	**2023/24**	**2024/25**	**2023/24**	**2024/25**	**2023/24**
Salaries/wages	105-110**	90-95	171	157	67*	-	335-345	245-255
Soc. security costs	13	11	20	18	-	-	33	29
Pension costs	30	27	50	45	-	-	80	72
Total	145-150	125-135	241	220	67	-	445-460	345-360

*As per the secondment agreement with Police Scotland, the SBC covered salary costs, other costs remained with Police Scotland
**This includes untaken leave accrual

Staff Turnover

There has been no turnover of permanent or seconded staff during 2024/25.

Employee sickness absence	2024/25 (FTE)	2023/24 (FTE)
Total members of core staff	3	3
Other – inward secondee	1	-
Total absences	105 hours	None
Average absences per employee	35 hours	-
Total absence days	15	-
Average absence days per employee	3.75	-
% of staff with a period of absence	25	-

Staff exit packages (audited)

There have been no exit packages either during 2024/25 or since the office began operating 2021/22.

Staff satisfaction and wellbeing

For the past three years (2024/25, 2023/24 and 2022/23) the SBC has commissioned a staff satisfaction and wellbeing survey. In addition to enabling us to achieve our key performance indicator, this approach helps the Commissioner consider staff members' journey and experience of working within the organisation from initial onboarding to the present day. Feedback for all years has been extremely positive. Following both engagement surveys, the team spent a strategic away day together.

Equality and diversity

The Commissioner continues to support the advancement of equal opportunities in carrying out our statutory functions and our employment practices. The SBC is committed to pursuing positive action through our policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully because of a protected characteristic.

In both our Strategic Plan and in our statutory Code of practice we explicitly seek to contribute towards the National Outcomes for Scotland, specifically: Delivering community safety, protecting equalities & human rights, avoiding discrimination, protecting children and vulnerable adults, and making a positive contribution internationally.

This can be evidenced in our Assurance Reviews and other reports to Parliament in 2024/25 where we highlight the need for biometric data and technologies to be used in a way that achieves a legitimate policing purpose whilst also respecting equality, diversity, and human rights.

Parliamentary accountability report

Auditor's remuneration

The annual accounts of the Scottish Biometrics Commissioner are audited by Tommy Yule of Audit Scotland who is appointed by the Auditor General for Scotland in accordance with Section 21(4) of the Public Finance and Accountability (Scotland) Act 2000. The auditors were paid the sum of £11,410 in respect of the statutory audit services for the financial year 2024/25. No payments were made in respect of non-audit work.

Gifts and hospitality

The Scottish Biometrics Commissioner's office accepted no gifts or hospitality during the financial year.

Losses and special payments

The Scottish Biometrics Commissioner incurred no losses or made special payments during the financial year.

Remote contingent liabilities

The Scottish Biometrics Commissioner had no contingent liabilities during the financial year.

Brian Plastow

Dr Brian Plastow
Scottish Biometrics Commissioner
07 October 2025

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Biometrics Commissioner for the year ended 31 March 2025 under the Scottish Biometrics Commissioner Act 2020. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. 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 to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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 Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among 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.

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers.

Other information

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

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

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Biometrics Commissioner Act 2020 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 Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or

- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or

- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

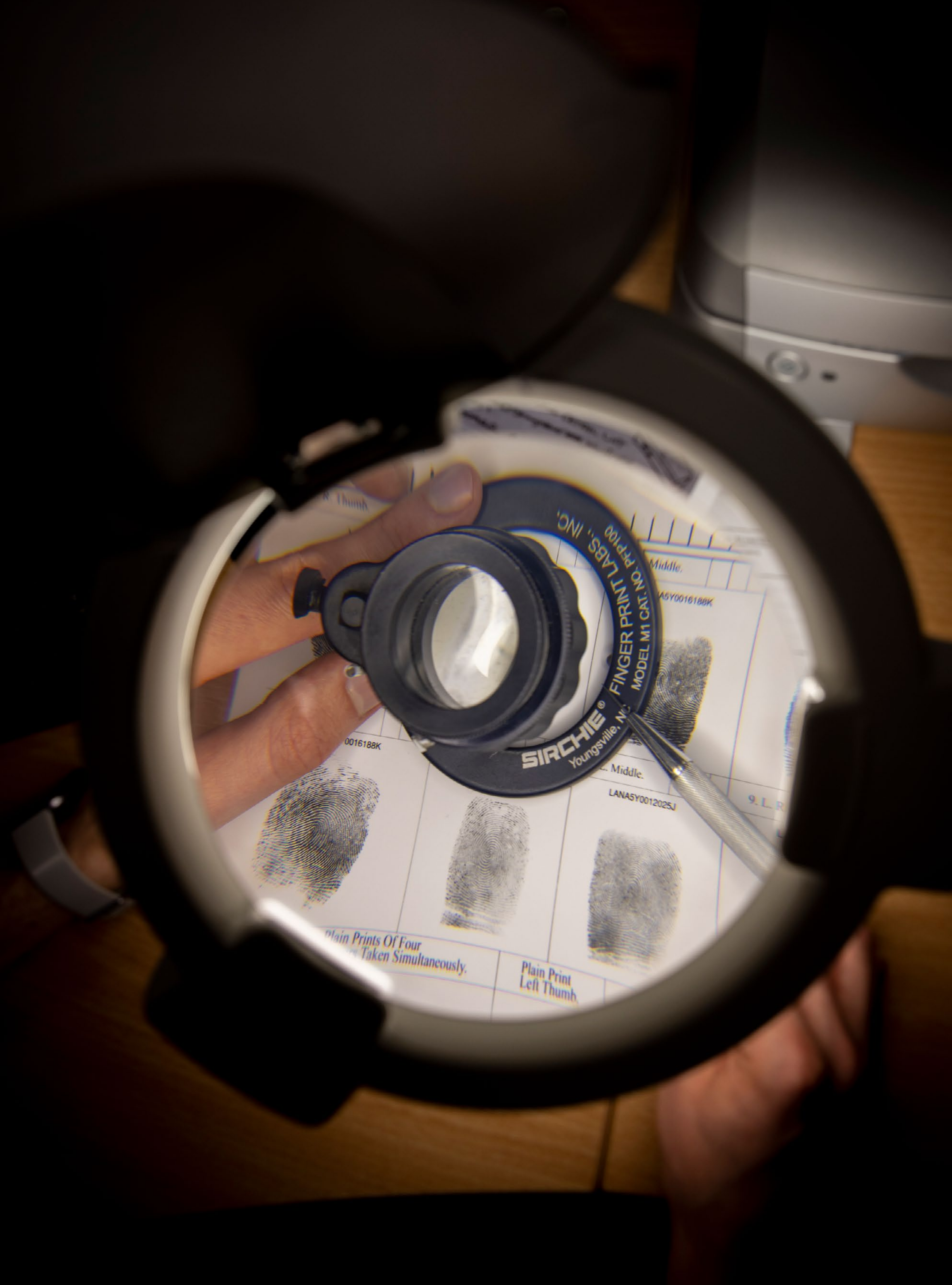
Use of my report

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

Tommy Yule

Tommy Yule, FCPFA
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

07 October 2025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Financial statements

Financial statements

In this section of the report, we set out:

- **Statement of Comprehensive Net Expenditure**
- **Statement of Financial Position**
- **Statement of Cash Flows**
- **Statement of Changes in Taxpayers' Equity**
- **Notes to the financial statements**
- **Direction by The Scottish Ministers**

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

All amounts relate to continuing activities. There have been no gains or losses. The accompanying notes on pages 52 to 59 form an integral part of these financial statements.

	Notes	2024/25 £000	2023/24 £000
Administrative costs			
Staff and pension costs	3, 4	457	349
Other administrative costs	5	59	65
Depreciation	6	14	14
Net administrative costs		530	428
Net operating costs and total comprehensive net expenditure for the year		**530**	**428**

Statement of financial position as of 31 March 2025

	Notes	2024/25 £000	2023/24 £000
Non-current assets			
Property, plant and equipment	6	29	33
Total non-current assets		**29**	**33**
Current assets			
Trade receivables and other current assets	7	4	5
Cash and cash equivalents	8	61	38
Total current assets		**65**	**43**
Total assets		**94**	**76**
Current liabilities			
Trade payables and other current liabilities	9	(57)	(25)
Total current liabilities		(57)	(25)
Total assets less current liabilities		37	51
Non-current liabilities		-	-
Assets less liabilities		**37**	**51**
Taxpayers' equity			
General fund		37	51
Total taxpayers' equity		**37**	**51**

The accompanying notes on pages 53 to 60 form an integral part of these financial statements.
As Accountable Officer, I authorised these financial statements for issue on 7 October 2025.

Brian Plastow

Dr Brian Plastow
Scottish Biometrics Commissioner
07 October 2025

Statement of cash flows for the year ended 31 March 2025

The accompanying notes on pages 53 to 60 form an integral part of these financial statements.

	Notes	2024/25 £000	2023/24 £000
Cash flows from operating activities			
Net operating cost		(530)	(428)
Adjustment for non-cash transactions			
Depreciation	6	14	14
Movements in working capital			
(Increase) / Decrease in trade and other receivables	7	1	2
(Decrease) / Increase in trade and other payables	9	32	(11)
Net cash outflow from operating activities		**(483)**	**(423)**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(10)	(1)
Net cash outflow from investing activities		**(10)**	**(1)**
Cash flows from financing activities			
Financing from the Scottish Parliamentary Corporate Body (SPCB)	2	516	444
Net cash inflow from financing activities		**516**	**444**
Net decrease in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period		38	18
Cash flow in year		23	20
Cash and cash equivalents at the end of the period	8	61	38

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

The accompanying notes on pages 53 to 60 form an integral part of these financial statements.

	Notes	2024/25 £000	2023/24 £000
Balance at 31 March 2024		**51**	**35**
Net operating costs and total comprehensive net expenditure for the year as per the Statement of Comprehensive Net Expenditure		(530)	(428)
General funding from SPCB	2	516	444
Balance at 31 March 2025		**37**	**51**

Notes to the financial statements

Accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) in compliance with the account's direction issued by The Scottish Ministers. 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 circumstances of the Scottish Biometrics Commissioner for the purpose of giving a true and fair view has been selected. The policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The accounts have been prepared on a going concern basis as explained in the Introduction on page 5.

1.1 Accounting convention

These financial statements have been prepared under the historical cost convention.

1.2 Property, plant and equipment Capitalisation

The minimum level of capitalisation for individual items of equipment is £500. IT Equipment purchased with a group value exceeding £500, inclusive of irrecoverable VAT, is treated as a non-current asset.

Valuation

As appropriate, non-current assets are valued at their value to the organisation by reference to current costs. The Commissioner has adopted the depreciated historical cost method as permitted by the FReM as assets held are of low value and have short economic lives.

Depreciation

Depreciation is provided on all non-current assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset. Depreciation is charged from the month of acquisition until disposal. These are as follows:

Furniture, fixtures and fittings	5 years
IT hardware and systems	3 years

There are no assets held for resale.

1.3 Funding

The accounts are prepared on an accrual basis, but the body is funded on a cash received basis. Funding received from the SPCB is credited directly to the general fund in the period to which it relates. The SPSO provide finance administration for a transaction processing and recording function for the Scottish Biometrics Commissioner. Accordingly, a bank account is not operated by the Scottish Biometrics Commissioner.

1.4 Leases

The Commissioner holds no leases.

1.5 Pension costs

The Commissioner and office staff are members of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is an unfunded multi-employer defined benefit scheme with benefits underwritten by the government. As a result, the office of the Commissioner is unable to identify its share of the underlying assets and liabilities and, therefore, it is accounted for as a defined contribution scheme, and no liability is shown in the statement of financial position. The PCSPS is financed by payments from the employer and from those current employees who are members of the PCSPS, who pay contributions at different rates which depend on their salaries and the section of the pension scheme of which they are a member. The office of the Commissioner makes contributions at rates set by the Government Actuary.

In 2024/25 the contribution rate of 28.97 per cent of pensionable pay was applied, according to the relevant pay band.

Further details can be found in the separate scheme statement of the PCSPS[5].

1.6 IAS 19 short term employee benefits

In line with the requirements of IAS 19 short term employee benefits are recognised for staff annual and flexi leave accrued but not taken as at the financial year end.

1.7 Value added tax (VAT)

The office of the Commissioner is not registered for VAT, as such, all amounts are recorded inclusive of VAT.

1.8 Financial instruments

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

The office of the Commissioner has classified its financial instruments as follows:

- **Financial assets**
  Cash and cash equivalents, trade debtors, accrued income and amounts receivable are reported in the 'current assets' category.

- **Financial liabilities**
  Trade payables, accruals, and creditors are classified as 'current liabilities'.

1.9 Critical judgements in applying accounting policies

In applying the accounting policies set out in these notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the financial statements is that the organisation will continue as a going concern. This is based on the assumption of continuation of service and appropriate funding from the SPCB.

[5] ESPN 567

1.10 Critical accounting estimates

The financial statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible assets. Estimates of useful life are made taking account of historical experience, current trends, and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates but are unlikely to be material. See note 1.2 for details.

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

1.11 Standards issued

1.11.1 Standards, amendments and interpretations effective in the current year

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

1.11.2 Standards, amendments and interpretations early adopted this year

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

2. Financing from the Scottish Parliamentary Corporate Body (SPCB)

	Notes	2024/25 £000	2024/25 £000	2024/25 £000
		Budget	**Outturn**	**Variance**
Net operating costs	3, 5, 6	516*	530**	(14)
Capital expenditure	6	0	10	(10)
Budget available / Total expenditure		**516**	**540**	**(24)**
Non-cash adjustments	6	0	(14)	14
Movement in working capital, including cash	7, 8, 9	0	(10)	10
Funding required from SPCB in year		**516**	**516**	**(0)**

*This includes the approved contingency funding budget of £22k
**This includes core net operating costs (£463k) plus secondee costs (£67k)

	Notes	2023/24 £000	2023/24 £000	2023/24 £000
		Budget	**Outturn**	**Variance**
Net operating costs	3, 5	444	428	16
Capital expenditure	6	0	1	(1)
Budget available / Total expenditure		**444**	**429**	**15**
Non-cash adjustments	6	0	(14)	14
Movement in working capital, including cash	8, 9, 10	0	29	(29)
Funding required from SPCB in year		**444**	**444**	**0**

3. Staff costs (including the Commissioner)

3.1 Average staff employed (full-time equivalent)

The average number of full-time equivalent (FTE) persons employed in the office of the Scottish Biometrics Commissioner during the period was as follows:

	2024/25	2023/24
Commissioner	1	1
Staff	3	3
Other – inward secondee	1	-
Total	**5**	**4**

3.2 Breakdown of staff costs

	2024/25	2023/24
	2024/25	**2023/24**
Permanently employed staff (including the Commissioner)		
Salaries / wages	277	248
Social security costs	33	29
Pension costs	80	72
Other – inward secondee	67	-
Total	**457**	**349**

Further details can be found in the remuneration report.[6]

To note - the Commissioner was appointed in 2021, and staff in 2021 and 2022, everyone was appointed at the bottom of the relevant salary scale meaning that staff costs have increased year on year as the officeholder and staff advance through increments

4. Pension costs

For 2024/25, employer's contributions of £50,000 (2023/24 - £45,000) were payable to the Principal Civil Service Pension Scheme at one of four rates is 28.97 per cent of pensionable pay, based on salary bands.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. There were no outstanding scheme contributions at 31 March 2025 (2024 £0). The expected employer contributions rates for 2024/25 to 2026/27 is 28.97 per cent of pensionable pay, based on salary bands.

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on the scheme joined within PCSPS, and provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

5. Other administrative costs

	2024/25 (FTE)	2023/24 (FTE)
Staff recruitment and training	7	8
Travel and subsistence	10	8
Professional Services	6	8
Shared Corporate Services	0	0
Audit fee	11	11
IT support	7	6
Publicity and promotion	7	9
Printing	5	9
Research	1	1
Office running costs	5	5
Total	**59**	**65**

6. Property, plant and equipment

	Furniture fixtures & fittings £000	IT hardware & systems £000	Total £000
Cost			
At 1 April 2024	55	9	64
Disposals	0	0	0
Additions	0	10	10
At 31 March 2025	**55**	**19**	**74**
Depreciation			
At 1 April 2024	25	6	31
Disposals	0	0	0
Charge for year	11	3	14
At 31 March 2025	**36**	**9**	**45**
Net book value at			
31 March 2025	19	10	29

	Furniture fixtures & fittings £000	IT hardware & systems £000	Total £000
Cost			
At 1 April 2023	55	9	64
Disposals	0	(1)	(1)
Additions	0	1	1
At 31 March 2024	**55**	**9**	**64**
Depreciation			
At 1 April 2023	14	4	18
Disposals	0	(1)	(1)
Charge for year	11	3	14
At 31 March 2024	**25**	**6**	**31**
Net book value at			
31 March 2024	**30**	**3**	**33**

7. Trade receivables and other current assets

	2024/25 £000	2023/24 £000
Prepayments	4	5
Other debtors	-	-
Total	**4**	**5**

8. Cash and cash equivalents

	2024/25 £000	2023/24 £000
Balance at 1 April	38	18
Net change in cash and cash equivalents	23	20
Balance at 31 March	**61**	**38**
Cash held at commercial banks	**61**	**38**

9. Trade payables and other current liabilities (amounts falling due within one year)

	2024/25 £000	2023/24 £000
Trade payables	2	2
Accruals – HMRC	6	5
Accruals – other-government bodies	26	0
Accruals – non-government bodies	23	18
Total	**57**	**25**

Accruals (non-government bodies) include £14k (2024 - £11k) in respect of the estimated short-term employee benefits under IAS 19 accrued in respect of annual leave and flexi leave entitlements for the staff at the end of the financial year.

10. Related party transactions

The Scottish Biometrics Commissioner was constituted by the Scottish Parliament, which provides funding for the Commissioner. The SPCB is regarded as a related body. Neither the Commissioner nor the Commissioner's staff have undertaken material transactions with the SPCB nor with the Commissioner's office during the year.

The SPSO provides Shared Corporate Services to the Scottish Biometrics Commissioner in the form of finance administration, HR support and payroll processing services, and ICT cyber security advice, which cost £0 (2023/24 – £0) (note 5).

11. Post balance sheets events

No event has occurred since the date of the balance sheet that materially affects the financial statements.

12. Financial instruments

Financial assets are carried in the balance sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the assumption that the fair value of trade and other receivables is taken to be the invoiced or billed amount.

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

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

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

Scottish Biometrics Commissioner

Direction by the Scottish Ministers

1. The Scottish Ministers, in accordance with section 31 of Scottish Biometrics Commissioner Act 2020 hereby give the following direction.

2. The statement of accounts for the period from the date that the Office of the Scottish Biometrics Commissioner is established to 31 March 2022, and for subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

4. This direction shall be reproduced as an appendix to the statement of accounts.

J McAllister

Jackie McAllister
Chief Financial Officer

Signed by the authority of the Scottish Ministers
Dated 20/10/2021

Safeguarding our biometric future

Scottish Biometrics Commissioner
Coimiseanair Biometrics na h-Alba