Scottish Biometrics Commissioner

Annual Report & Accounts 2025-26



Safeguarding our biometric future

Scottish Biometrics Commissioner
Coimiseanair Biometrics na h-Alba

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Foreword

This Annual Report & Accounts for financial year 2025/26 has been prepared under Section 31 and Section 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 fifth 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 continue to evolve, placing additional pressures on the bodies to whom our functions extend.

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 fifth year in succession we operated within the funding envelope allocated to us by the Scottish Parliamentary Corporate Body (SPCB) for 2025/26, 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 Subject Matter Expert from the Scottish Police Authority Forensic Services. This was primarily to assist with a highly technical review of Fingerprints this year and one the following, on forensic imaging.

This initiative also proved invaluable due to the unforeseen temporary unavailability of a permanent member of the core team for months through long-term sickness.

At the start of 2025/26, and with the approval of the SPCB, I temporarily promoted my Corporate Services Manager, Cheryl Glen to SBC Director until the end of the fiscal year. This was primarily to deliver increased executive capacity within the small organisation during the transition from my first to my final 4-year Strategic Plan and with an eye to succession planning as I enter my last 3 years in office.

After the close of the fiscal year, I permanently re-structured the former Corporate Services Manager role into a new permanent Director position, and I am grateful to Cheryl for taking on additional executive responsibilities to enhance organisational resilience without growth in our permanent headcount.

2025/26 was yet another exceptionally busy year and one in which my first 4-year Strategic Plan drew to a successful conclusion in the autumn of 2025 with the publication of my Annual Report and Accounts for 2024/25 and the publication of the first statutory review of the Code of Practice. I was pleased to be able to report no breaches of the Code of Practice since approved by the Parliament in November 2022.

December 2025, saw the transition to my final 4-year Strategic Plan and in February 2026 I was delighted to host an SBC display in the Members area of the Parliament for an engagement opportunity with MSP's during the final days of the sixth session of Parliament.

Then in March 2026, we laid an Assurance Review in Parliament in relation to Fingerprints. This was the first 'deep dive' into the use of fingerprints for criminal justice purposes since the publication of the Scottish Fingerprint Inquiry in 2011. I was pleased to be able to confirm to Parliament that all pertinent recommendations from the report by Sir Anthony Campbell in 2011 had been successfully implemented and that fingerprints remain one of the most important and reliable forms of biometric data.

The transition to the seventh session of the Scottish Parliament in May 2026 is an important one against the context of the King's Speech 2026 confirming that the Police Reform Bill in England and Wales will include a new legal framework setting legal limits on how the police conduct open-air surveillance with Live Facial Recognition (LFR) technology at a time when the Home Office is making it available through additional funding to every police force in England and Wales.

My advice to the Scottish Parliament and to Ministers continues to be that Police Scotland should have proportionate and equitable access to such technologies in future. This will be important in responding to the threats posed by serious and organised crime groups, for counter terrorism purposes, to address the UK-wide challenge of county lines drug dealing and perhaps most importantly as part of a strategic policing response to the national emergency of male violence towards women and girls in Scotland.

My tenure has now bridged three sessions of the Scottish Parliament providing a degree of continuity in a digital space where the use of AI-enabled biometrics for policing and criminal justice purposes continue to automate and evolve. During the seventh session of the Scottish Parliament, we will 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.

As always, I am grateful to my small team for their contributions during another exceptionally busy year and as previously, 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



Introduction

This Annual Report and Accounts (ARA) for 2025/26 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.

Whilst, the primary audience for this report is parliamentarians, 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	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.
4	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.

We laid our second 4-year Strategic Plan in Parliament on 10 November 2025, under Section 28(1) of the Scottish Biometrics Commissioner Act 2020. This Strategic Plan represents the second and final four-year plan under my leadership. The Plan sets out how I propose to discharge my functions for the period from 01 December 2025 until I demit office no later than 11 April 2029. The plan itself runs until 30 November 2029, meaning that my successor will inherit the final seven months of the plan allowing them a period of grace before developing a subsequent four-year plan of their own.

In accordance with the provisions of Section 28 of the Scottish Biometrics Commissioner Act 2020, I include a timetable with my objectives and priorities, detail of how I will achieve them, a timetable for doing so and estimated costs.



About us

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.



By no later than 30 November 2026, and as required by Section 6 of the Act, Scottish Ministers must lay a report in Parliament on whether my functions remain appropriate and whether any of the bodies to whom my functions extend should be added or removed. My advice on this matter to Scottish Government officials and Ministers has been consistent since 2021 and remains that there is an opportunity for low-cost expansion of remit given that biometric data is shared extensively by criminal justice partners throughout the entire criminal justice ecosystem in Scotland, including in prisons.

These are rightly decisions for Scottish Ministers, however given the inexorable rise of AI-enabled public space surveillance and the increasing complexity and connectivity of biometric data over agency boundaries including through initiatives such as the Digital Evidence Sharing Capability (DESC) it seems illogical for independent oversight not to cover the agencies sharing biometric data within a criminal justice ecosystem that sits within the portfolio of a single Cabinet Secretary for Justice.



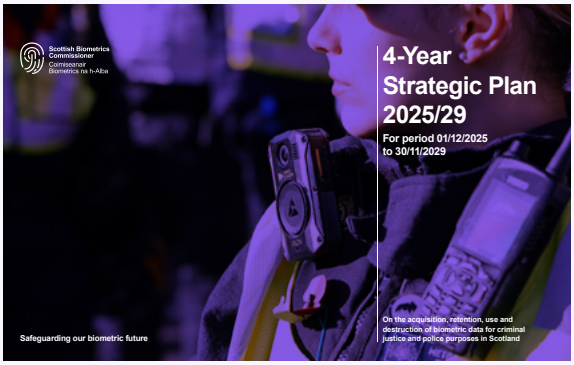
Performance report



Our year
Safeguarding our biometric future

Performance overview

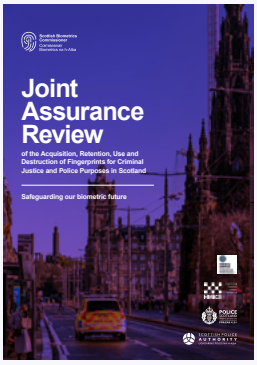
During the 2025/26 financial year our organisation achieved all our strategic objectives relative to Year 4 of our first 4-year Strategic Plan and Year 1 of our second 4-year Strategic Plan 2025/29.



We have also successfully operated within our allocated budget for the fifth financial year in succession. In 2025/26 we published our sixth assurance review on Fingerprints as well as the first 3-year statutory review report under Section14(2) of the Act on the Code of Practice. The Commissioner and his small team continue to be wholeheartedly dedicated to working in partnership and achieving best value for the public purse.

We continue having a shared services agreement with the Scottish Public Services Ombudsman (SPSO) in relation to prescribed back-office functions. Externally, we continue to favour the approach of working in strategic partnership with key stakeholders to maximise opportunity and capacity.

The Fingerprints review was conducted in partnership with the SPA Corporate, the SPA Forensic Services (SPA FS), HM Inspectorate of Constabulary in Scotland (HMICS) and Police Scotland – the review resulted in ten recommendations for improvement attributed across Police Scotland and the SPA FS.





The review of the Code of Practice provided an update to Parliament on the operation of the Code since its inception in 2022 and in so doing provided assurance to Parliament that the acquisition, retention, use, and destruction of biometric data by Police Scotland, the Scottish Police Authority, and the Police Investigations and Review Commissioner is lawful, effective, and ethical and complies with the Code. The review also advised the Parliament that there have been no breaches of the Code, since it was brought into legal effect in Scotland in November 2022.

Last year's Annual Report & Accounts highlighted the seven recommendations made in our DNA assurance review and the four recommendations from our Retrospective Facial Search assurance reviews. Of these, during 2025/26 the Commissioner determined that Police Scotland had successfully implemented four of the eleven, two from each assurance review. One of the discharged DNA recommendations was jointly achieved between Police Scotland and the SPA Forensic Services.



DNA Assurance Review – discharged recommendations

Police Scotland should take scientific advice from SPA FS and note relevant National Police Chiefs Council guidance before developing and documenting consistent policy on the optimal environmental storage conditions for short and long-term storage of DNA buccal swabs taken for criminal justice and evidential purposes. The agreed policy for short and long-term storage should then be included within the Police Scotland Biometrics Standard Operating Procedure.

Police Scotland and SPA Forensic Services should review the current DNA Confirmed (DNAC) policy against the context of scientific advice highlighting that having more Criminal Justice profiles as DNA24 would reduce adventitious matches leading to more effective and efficient investigations by more speedily eliminating innocent suspects from police investigations.

Retrospective Facial Search Assurance Review – discharged recommendations

Police Scotland should conduct a training needs analysis for officers and staff regularly working with RFS technologies in PND and CAID.

Police Scotland should improve the collection of management information and analysing data to evaluate effectiveness and efficiency of RFS technologies. Police Scotland should then determine what information it could safely place in the public domain to improve the public understanding of its value.

Promotion and engagement work remained a key priority for the SBC during 2025/26 and saw the Commissioner being asked to deliver the twenty-third Jack Urquhart memorial lecture at the Association of Scottish Police Superintendents' Annual Conference in May 2025, and then in November 2025 the Commissioner delivered the annual Information Law and Policy Centre annual lecture.

During October 2025, both the Commissioner and Director were pleased to present and participate in a panel discussion at the annual global Biometrics Institute Congress in London. In addition, conversations continued throughout 2025/26 around live facial recognition and the SBC were involved in discussions and consultation around a new legal framework for England & Wales on law enforcement use of biometrics and similar technologies.

A Scottish Government review into the functions and powers of the SBC also commenced during the financial year with the SBC welcoming the consultation with key stakeholders within Scotland and across the UK. The consultation ran from February until the end of May 2026 with the final report expected to be published around November 2026.

Our Strategic Plan continues to set out our four strategic objectives covering the years 2025 to 2029. 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.

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.



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.

Our team

Our team has now been in full complement for the past four years and comprises of the Commissioner, an Operations Manager, a Corporate Services Manager and our Business Support Officer. Since the summer of 2024, we had a senior police officer on a temporary 2-year secondment in the role of Director, however, early into the 2025/26 financial year it became known that they were to be recalled back to Police Scotland. Therefore, to help bridge this gap, the Commissioner sought approval from the SPCB for a staffing determination submitted in accordance with the terms of the suite of strategic engagement documents between officeholders and the SPCB.

Authority was granted in April 2025 to temporarily promote the Corporate Services Manager to Director for eleven months with the promotion costs being met from the approved 2025/26 budget. Also at this time, the Commissioner sought and received approval for the secondment of a biometrics subject expert as a Subject Matter Expert from the Scottish Police Authority for a period of two years. The first-year costs for the Subject Matter Expert from September 2025 would be met from the contingency funding that was already approved for the Director seconded from Police Scotland (who was then recalled).



The Commissioner



Temporary Director



Operations Manager



Business Support Officer



Subject Matter Expert

With the addition of the Subject Matter Expert for seven-months of the year, our female to male ratio changed slightly from 1:1 to 1.5:1. 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. Due to long-term sickness involving a single staff member, there were 114 days of staff sick leave recorded during 2025/26.

We received no customer service complaints or Subject Access Requests during 2025/26, and we responded to two Freedom of Information requests during May 2025 and November 2025 – all our responses can be found within our Disclosure Log. In addition, we received and responded to one complaint against the Code of Practice which was not upheld.

As per previous years, April 2025 saw us get together as a team at the Police Treatment Centre in Auchterarder for our Strategic Planning Day where we discussed:

- Our Section 31 and 32 report
- Strategic Plan
- Budgets and best value
- Future Outcomes Report
- Fingerprint Assurance Review
- Code of Practice review
- Staff survey and officeholder landscape review

The afternoon saw us hold our Strategic Management team meeting.

Shared Services Agreement with Scottish Public Services Ombudsman (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 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, the Children and Young People's Commissioner Scotland and the Patient Safety Commissioner.

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
- 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 training across cyber security and data protection. 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 Freedom of Information (FOI) requests within statutory timeframes and attends regular FOI practitioner webinars.

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 2025/26 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Quarter 4 of 2024/25 saw the SBC ask the SPCB for consent to progress an ICT migration from the Scottish Government SCOTS network to an independent ICT provider. Although we had received a good service from the Scottish Government since our inception in 2021, latterly restrictions and costs appeared disproportionate to our small organisation size, certain restrictions such as being unable to send documents with high resolution images imposed on us to protect the performance of Scottish Government servers were restrictive for our area of work. Advice sought from other officeholders led us to conducting a tender exercise and evaluation which resulted in us appointing Microsys Solutions Ltd. They offered everything we wanted and at a lower cost, including the ability to send documents and files regardless of digital storage capacity, greater mailbox capacity and autonomy to set our own policies regarding the acceptable use if hardware, software and networks.

One such example being the ability to ensure a prohibition on the use of generative AI for data security and intellectual property protection having regards to our subject matter. As part of our data migration, we made the decision to refresh all our hardware (laptops and mobiles) at the same time. All costs were covered within our 2025/26 budget allocation.

As a result of the ICT migration, we are currently reviewing all our policies to ensure they reflect the new approach to our business. We also liaised with National Records of Scotland and agreed to submit a new Records Management Plan, again to reflect our new approach to records, data protection and retention schedules. Although the SPSO still keep us informed of cyber security issues, Microsys provide regular cyber security training and are supporting us in achieving Cyber Essentials accreditation.

During 2025/26 and with the publishing of our second 4-year Strategic Plan resulting in a refreshed Strategic Risk Register, the most significant risk (prior to mitigating actions being implemented) was:

- The SBC fails to recruit, retain and effectively manage the right professionals who are supported and developed appropriately to ensure the organisation has a skilled and motivated workforce

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.

Performance analysis

Year 4 of our Strategic Plan 2021/25
(1 December 2024 to 30 November 2025)

An important piece of work was the development of our first statutory 3-year review of the Code of Practice which was laid before Parliament in October 2025 under Section 14 of the Scottish Biometrics Commissioner Act 2020. The Code took legal effect in Scotland on 16 November 2022, having been developed through extensive consultation and following the approval of Scottish Ministers and the Parliament at which point Scotland became the first country in the world to have a statutory Code of Practice to regulate how biometric data may be used for criminal justice and police purposes. This demonstrated Scotland leading the way in a progressive approach to public accountability for the use of biometric data for criminal justice and police purpose. The S(14) report to Parliament, explained the antecedents to the Scottish Biometrics Commissioner Act and the need for a Code as well as explaining the mechanisms through which the first Code was developed.

The report provides assurance to Parliament that the acquisition, retention, use, and destruction of biometric data by Police Scotland, the Scottish Police Authority, and the Police Investigations and Review Commissioner is lawful, effective, and ethical and complies with the Code.

Key findings from the report:

- no breaches of the Code over the past three-years
- more than 300,000 custody episodes in Scotland in that three-year period with many resulting in biometric data capture, Police Scotland issued a leaflet to such subjects since the summer of 2024
- only 6 complaints received by the SBC, four competently related to the Code of Practice and none were upheld
- one Information Notice served on Police Scotland

In May 2025 our Operations Manager wrote a piece for the 1919 magazine. The article was based on the joint Assurance Review of the use of retrospective facial search technologies for criminal justice and police purposes in Scotland and shone a spotlight on the ethical, legal, and societal challenges of using modern technology in policing.



Also, in May 2025 the Commissioner delivered the twenty third Jack Urquhart Memorial Lecture at the Association of Scottish Police Superintendents Annual Conference. The Commissioner was invited to speak alongside the Chief Constable Jo Farrell and the then Cabinet Secretary for Justice Angela Constance.

The Commissioner wrote a short blog in June 2025, setting out the reasons why he would support the future use of live facial recognition by Police Scotland including to protect women, girls, and children from male violence and additionally for other proportionate law enforcement purposes. However, the Commissioner acknowledges the controversial nature of biometric-enabled public space surveillance and has stated publicly that he would encourage Scottish Minister's to bring forward primary legislation for its future use in Scotland to mirror similar proposals in England and Wales as highlighted in the 2026 King's Speech.

During the month of July 2025, the Commissioner sought the public's views on our next Strategic Plan, as part of this consultation, the office hosted an engaging and thoughtful workshop with vulnerable adults and team members of COSLA and the SOLD network – a partnership between People First Scotland and the Association for Real Change Scotland. The workshop focussed on our Strategic Plan and the Code of Practice.

Throughout 2025/26 many conversations around the use of live facial recognition took place both in Scotland and England & Wales. In August 2025, the Home Secretary announced the Home Office's intention to consult on a new legal framework for the law enforcement use of facial recognition and similar technologies in England and Wales.

The consultation sought views on when and how the technology should be used and what appropriate safeguards and oversight were needed to ensure transparency and public confidence.

The Commissioner welcomed this announcement especially as the legal functions of the Biometrics Commissioner for England and Wales under the Protection of Freedoms Act 2012 does not currently include independent oversight of the police use of images and recordings.

Although biometric-enabled live facial recognition has not yet been deployed by Police Scotland, other UK policing bodies which operate in Scotland already have access to such technology. None of these UK policing bodies fall within the jurisdiction of the Scottish Biometrics Commissioner Act 2020 and no tangible progress has been made by Scottish Government officials since 2021 in their attempts to agree a Section 104 Order under the Scotland Act 1998 to align such policing activities in Scotland with the Commissioners oversight. Therefore, a patchwork legal framework currently exists in Scotland and the rest of the UK.

Whilst the SBC Code of Practice could cater for the future use of live facial recognition in Scotland, any future plans by Police Scotland to deploy such technology would require to be impact assessed against the Code of Practice as without the safeguards of primary legislation, any future deployments in Scotland might result in the SBC function being overwhelmed with complaints.

In December 2025, the Commissioner responded to the Home Office consultation and in January 2026 – BiometricUpdate.com published an article following the submission of the Commissioner's response.

As per previous years, October 2025 saw both the Commissioner and Director attend the annual global Biometrics Institute Congress in London - the largest global gathering of biometric practitioners, government, regulators, civil society, and academia, with delegates from the United Nations, FBI, Interpol, UKG, European Commission, U.S. Homeland Security, Airports, academia, policing, and industry. The Commissioner gave a keynote address discussing the use of biometrics in policing for both evidential and intelligence purpose. He was also a panel member on two other discussions - one on the future of biometrics and the other asking whether there should be a 'kill switch' for when systems are unethical or go wrong. The Director was part of a discussion session with the FBI, Meta, Big Brother Watch and the United Nations on AI and Facial Recognition: Ethics and Regulation.

November 2025 saw the Commissioner deliver the Information Law and Policy Centre annual lecture at the Institute of Advanced Legal Studies in London. The theme for the conference was 'Regulating AI in a changing world: Oversight and Enforcement'. The Commissioner's lecture was *'Biometrics and policing: The benefits and risks of AI for law enforcement and criminal justice'*.

Also, in November 2025 the Commissioner and Director gave evidence to the SPA Board on various matters including the newly published Strategic Plan. In a discussion about the review of SBC functions being conducted by Scottish Government, the Chief Constable stated she would welcome any extension of the Commissioner's functions to public safety cameras in Scotland to help strengthen accountability.

Year 1 of our Strategic Plan 2025/29
(1 December 2025 to 30 November 2026)

January 2026 saw the Commissioner and Business Support Officer attend the Scottish Parliament to host a stall to showcase the work of the Scottish Biometrics Commissioner.





In March 2026 the joint Assurance Review of Fingerprints was laid before Parliament. The review was conducted in partnership with the SPA, the SPA FS, HMICS and Police Scotland. Following publication, the Commissioner appeared on STV to discuss the review. Later that month, the Commissioner and Subject Matter Expert attended the last Criminal Justice Committee meeting before the Parliamentary break for elections. Among items discussed were the Fingerprints Assurance Review and the request to increase the functions of the SBC to cover prisons and public safety cameras.

Finally, in March 2026, the Commissioner wrote to the Parliament Criminal Justice Committee following a recent evidence session, where he reiterated his support for the future adoption of live facial recognition by Police Scotland and outlined legislative options to ensure Parliamentary scrutiny.

Our Strategic Plan 2021/25

When considering progress against our Key Performance Indicators (KPIs) for the year (2025/26) we achieved 12 of our 15 indicators – further details can be found in the table.

	Key Performance Indicator (KPI)	**2025/26**	**2024/25**	**2023/24**	**2023/24**	**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	Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2025/26	Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2024/25	Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2023/24	Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2022/23	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	23 Jul 2025 5 Nov 2025 3 Feb 2026	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	Fingerprints review (March 2026)	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	Jun 2025 (12) Dec 2025 (13)	Jun 2024 (10) Dec 2024 (11)	Jun 2023 (8) Dec 2023 (9)	Jun 2022 (5) Sept 2022 (6) Dec 2022 (7)	Jun 2021 (1) Sept 2021 (2) Dec 2021 (3) Mar 2022 (4)
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 2026 715 views 127 users[1]	Feb 2025 1479 views 482 users	Feb 2024 371 views 68 users	Feb 2023 1258 views 101 users	Feb 2022 885 views 42 users

[1] The decrease in website footfall in February 2026 by comparison with February 2025 does not represent a missed target and is solely due to random monthly statistical variation. Our overall annual website footfall for 2025/26 (16,995) was up by just over 28% in comparison with 2024/25 (13,266).

	Key Performance Indicator (KPI)	**2025/26**	**2024/25**	**2023/24**	**2023/24**	**2021/22**
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	Decision taken to conduct assessments every 2-years (due 2027)[2]	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 2025) Assurance Review (Mar 2026)	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	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	No complaints received
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	No complaints received

[2] Decision taken by Commissioner on the grounds of proportionality as Police Scotland, the SPA and PIRC have fully complied with the Code since brought into legal effect in 2022.

	Key Performance Indicator (KPI)	**2025/26**	**2024/25**	**2023/24**	**2023/24**	**2021/22**
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* May 2025 Nov 2025	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	No SARs received	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	Due to staff absence, decision taken to postpone survey	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
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	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	114 days of cumulative sickness relating to a single employee[3]	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

* Each year, 100% of FOIs were responded to within the legal timeframe.
[3] HR-related processes were followed appropriately and the absence did not compromise statutory delivery.

Our Strategic Plan 2025/29
When considering progress against our strategic outcomes for year 1 of this Strategic Plan:

1	Thematic Assurance Report on Fingerprints to Scottish Parliament	**Achieved** March 2026
2	Engagement session with MSPs at the Scottish Parliament	**Achieved** January 2026
3	Revised Code of Practice under Section 7 of the SBC Act to Scottish Parliament	Due Autumn 2026 In progress
4	Retrospective report on outcomes and achievement of the previous Strategic Plan	**Achieved** June 2026
5	Annual Report & Accounts to Parliament and publication on our website	Due September 2026

In early 2025, we developed a theory of change logic model and an outcomes' framework relative to our function to shape the Strategic Plan. The logic model was developed with the assistance of Evaluation Support Scotland with the strategic objective of transitioning from output-based indicators that were necessary for the SBC as a 2021 start-up, to a more mature system of understanding long-term changes and impacts arising from our work from 2025 and beyond.

The framework articulates our intended impact, including on the bodies to whom our functions extend to the benefit of those bodies and in turn to the people of Scotland. Within our 2025/29 Strategic Plan, we aim to deliver measurable outcomes that support public safety, protect individual rights, and uphold the integrity of biometric practices across Scotland. We will measure success against the following four strategic outcomes:

1	The use of biometric data by policing bodies in Scotland is lawful, effective and ethical and improves criminal justice outcomes, responds to threats, public order and community safety, both locally and nationally.
2	Communities have increased confidence and trust that the use of biometric data and technology by policing bodies in lawful, proportionate and necessary and that policing is accountable. People who have biometric data taken (including victims) feel more confident that it is being managed appropriately.
3	Policing bodies feel more supported and empowered to adopt emerging biometric technologies that support the strategic policing priorities for Scotland and help keep citizens safe.
4	The use of biometric data by policing bodies in Scotland and the oversight of the Scottish Biometrics Commissioner function enhances equalities and human rights, avoids discrimination against protected characteristic groups as set out in the Equality Act 2010, better protects children and vulnerable adults, improves the strategic policing response to violence against women and girls and makes a positive contribution internationally.

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 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 Director and sometimes the Business Support Officer attend the 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.

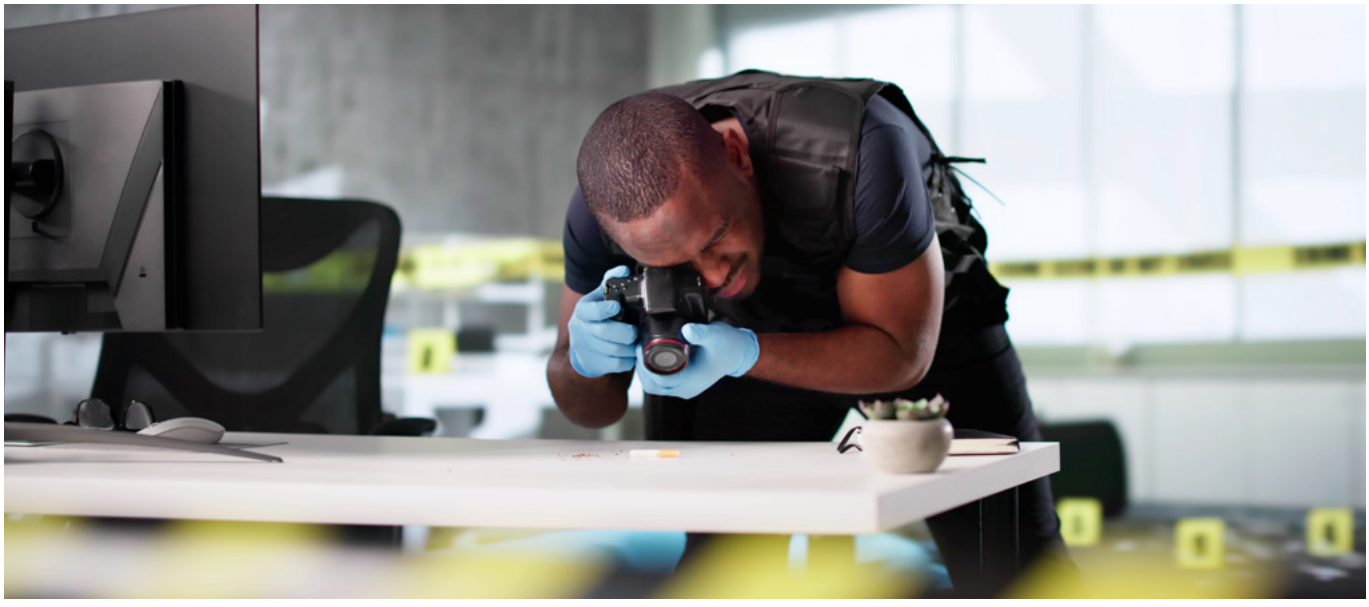
The Commissioner and Director had rail journeys between Edinburgh, London and Birmingham to attend either the UK Forensic Information Databases Service (FINDS) Strategy Board, to speak at the Biometrics Institute Congress and to liaise with key stakeholders. The Commissioner claimed no business mileage or other expenses during 2025/26 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 2025/26 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. As explained in the report, this secondment ended early due to the Director being recalled to Police Scotland to fill a highly specialised post, and the Commissioner then sought approval for another secondment, using the awarded contingency.

Total core funding requested by the Scottish Biometrics Commissioner from the SPCB for the financial year 2025/26 was £529,000. 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 £92,000 for a two-year secondment. The main areas of outturn can be seen below.[4]



[4] Following early recall of the previously seconded police officer, the Commissioner obtained SPCB authority to utilise approved contingency for the new secondment from the SPA Forensic Services.

Financial position

In terms of financial analysis, our total expenditure was £512,000 against a budget of £529,000, and available contingency funding of £92,000. After non-cash adjustments and secondee fees, funding of £542,000 was required from the SPCB.

This equates to £507,000 core budget and a contingency drawdown of £35,000. More information of capital expenditure is available within the financial statements and notes to the accounts.

Brian Plastow

Dr Brian Plastow
Scottish Biometrics Commissioner
10 September 2026

	2025/26				2024/25
	Notes	Actual £000	Budget £000	Variance £000	Actual £000
Core staff and pension costs	3,4	413	422	9	390
Administration costs	5	85	107	22	59
Depreciation	6	14	-	(14)	14
Core net operating costs**		**512**	**529**	**17**	**463**
Capital expenditure	6	-	-	-	10
Total expenditure		**512**	**529**	**17**	**473**
Non-cash adjustments (depreciation)	6	(15)	-	15	(14)
Movement in working capital including cash	7,8,9	10	-	(10)	(10)
Core funding required from SPCB		**507**	**529**	**22**	**449**
Secondee costs of £35k funded by:					
Core underspend		**22**		**(22)**	**45**
Approved contingency funding*		**13**	**13**	**-**	**22**
Total funding required from SPCB		**542**	**542**	**-**	**516**

* This relates to approved contingency funding. Core underspend is used before utilising contingency funding which was approved up to £92,000 (2025 - £104,568).

** The Total comprehensive net expenditure in the Statement of Consolidated Net Expenditure is £547k. This consists of the core net operating costs (£512k) and the secondee costs (£35k).

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 five 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 eleven months of the 2025/26 year, the Corporate Services Manager was temporarily promoted into the role of Director, due to the previous Director (Ross Macdonald) being recalled to Police Scotland, his last working day was 23 April 2026). In addition, the team were joined for the last seven months of the financial year by a Subject Matter Expert, seconded from the SPA FS. Throughout 2025/26 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, Director and Advisory Audit Board (AAB) members (Joe Al-Gharabally and Steve Renwick) publish declarations of interest on the website with their biographies. 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 2025/26.



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, is as a whole, 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.

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 (11 March 2025, 09 September 2025 and 24 February 2026) can be found on our website. Also available are the terms of reference and declarations of interest for Joe Al-Gharabally, Steve Renwick, the Commissioner and the Director.

We saw a change of AAB members during 2025/26 where we said goodbye and thank you to our Chair David Watt and welcomed Joe Al-Gharabally. Joe is a senior board leader, transformational strategist, and trusted advisor to both public-sector institutions and global private-sector organisations. Over a three-decade career spanning 15 countries, and through senior roles with the Royal Bank of Scotland, AT&T Solutions, Deloitte, and most recently as a Partner at EY, he has led some of the most complex governance, technology, and organisational transformations across the UK public sector and international financial-services landscape. Joe brings a distinctive blend of board-level governance expertise, transformational delivery and assurance, digital and operational leadership, and deep experience operating within politically sensitive, high-stakes environments.

SBC Team

All three members of staff i.e. temporary Director (& Corporate Services Manager), Operations Manager and Business Support Officer and for 7 months of 2025/26 – the Subject Matter Expert 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 chairs our monthly management team meetings which consider the delivery of our Strategic Plan and our weekly catch ups. Every third team meeting is our strategic focus where we consider financial elements as well as our Risk Register, the Commissioner chair's these meetings. 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. This year saw us producing a new Strategic Risk Register in November 2025 to coincide with the development of our second 4-year Strategic Plan.

The most significant risk (prior to mitigating actions being implemented) was:

- The SBC fails to recruit, retain and effectively manage the right professionals who are supported and developed appropriately to ensure the organisation has a skilled and motivated workforce

The Shared Services Agreement in place between the SBC and the SPSO continues to work effectively around the areas of payroll and finance management with the SPSO continuing 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 2025/26 our internal audits looked at Risk Management and Cyber Security, the high-level findings were as follows:

Risk Management – Substantial Assurance
Other information:

- The Risk Register is appropriate for SBC. It outlines the organisation's risk appetite, provides detailed risk descriptions, and records both gross and residual risks. In addition, it captures the risk scores and links each risk to the relevant strategic objectives
- The Advisory Audit Board independently monitors the management of risk and audit issues and gives advice to the Commissioner. These arrangements are defined within the Scheme of Governance

Cyber Security – Reasonable Assurance
Four recommendations were made, 3 medium risks and 1 low risk – all of which the SBC will take forward working with our ICT and website provider.

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. However, there are capacity limitations within the shared services model. For example, in 2021, the Commissioner was the first independent officeholder to enter a Shared Services Agreement with the SPSO. Four years on, the SPSO now provides shared services to four independent officeholders including SBC. Such limitations in capacity were part of the reason that the Commissioner also had to buy in external HR and employment law support during 2025/26.

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 2025/26 there were no instances of fraud or bribery suspected 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 Director 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 Head of Internal Audit (TIAA) has confirmed that the Scottish Biometrics Commissioner has reasonable and effective risk management, control and governance processes in place.

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 2025/26 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 2025/26 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

As stated in our performance report, in 2025/26 we experienced 114 days sickness absence relating to a single member of staff. In an organisation of only 3FTE staff this meant that at periods we were operating with 33% staff absence placing additional pressures on the tiny organisation. The situation was mitigated through a combination of factors including the re-distribution of work, through the additional capacity afforded by the seconded Subject Matter Expert and through deploying HMICS contracted staff members to assist on the Fingerprints Assurance Review. Whilst this did not impact negatively on the overall financial position or performance of the organisation, it impacted our capacity for added value activity such as outreach work associated with our Communications and Engagement Strategy.



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 the Scottish Police Authority Forensic Services during 2025/26. Following the SPA's secondment schedule agreement, the SBC covered the salary costs and applicable VAT, pension contributions remained with the SPA. 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. Although the group remains active and engaged with regular meetings taking place, during 2025/26 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 (Dr Brian Plastow), Director (Cheryl Glen) and previous Director (Ross Macdonald who held the role until 23 April 2026)) is presented below up to 31 March 2026.



Remuneration (audited)

	Salary £000		Benefits in kind £000		Pension benefits £000		Total £000	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
Commissioner Dr Brian Plastow	110-115	100-105	-	-	43	46	150-160	145-155
Director Ross Macdonald (until 23 April 2025)	-	65-70	-	-	-	-	-	65-70
Director Cheryl Glen (28 April 2025 – 31 March 2026)	70-75	-	-	-	26	-	95-105	-

Pension benefits (audited)

	Accrued pension benefit at pension age as at 31/3/26	Real increase in pension and related lump sum at pension age	CETC at 31/3/26	CETV at 31/3/25	Real increase in CETV
Commissioner Dr Brian Plastow	10-15	2.5-5	185	133	39
Director Ross Macdonald* (until 23 April 2025)	-	-	-	-	-
Director Cheryl Glen (28 April 2025 – 31 March 2026)	5-10	0-2.5	87	65	14

* As part of the secondment arrangements, no pension costs were paid for by the SBC

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.

	2025-26	2024-25
Remuneration banding for Commissioner	£110,000 - £115,000	£100,000 - £105,000
Percentage change from previous financial year for Commissioner	5%	11%
Average percentage change from previous financial year for employees	5%	9%
Lower quartile remuneration	£56,181.50	£54,124.50
Lower quartile ratio	2:1	1.89:1
Median remuneration	£68,790	£66,271
Media ratio	1.64:1	1.55:1
Upper quartile remuneration	£70,509.75	£66,271
Upper quartile ratio	1.60:1	1.55:1
Remuneration range	£43,573 - £112,500	£41,978 - £102,500

Staff report

Further information is provided in note 3. All core staff are permanent and full-time; the Subject Matter Expert 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
2025/26	2	40	3	60	5
2024/25	3	60	2	40	5

Audited	2025/26 (FTE)	2024/25 (FTE)
Commissioner	1	1
Staff	3	3
Other – inward secondee	1	1
Total	**5**	**5**

Breakdown of staff costs

Pay bands (including the Commissioner)

	Male	%	Female	%	Total
Commissioner	1	100			1
Grade 3	-	-	1	100	1
Grade 5	1	50	1	50	2
Inward secondee	-	-	1	100	1
Total	**2**		**3**		**5**

Audited	Commissioner		Staff		Other – Inward secondee		Total	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
Salaries/wages	105-110**	105-110	183	171	35*	67*	320-325	335-345
Soc. security costs	15	13	25	20	-	-	40	33
Pension costs	30	30	54	50	-	-	84	80
Total	**150-155**	145-150	**262**	241	**35**	67	**440-450**	445-460

* As per the secondment agreement with Police Scotland/SPA, the SBC covered salary costs, other costs remained with Police Scotland/SPA.
** This includes a holiday leave entitlement movement at the end of the financial year.

Staff turnover
There has been no staff turnover of permanent staff during 2025/26.

Full-time staff numbers (including the Commissioner)

Employee sickness absence	2025/26 (FTE)	2024/25 (FTE)
Total members of core staff	3	3
Other – inward secondee	1	1
Total absences	798 hours	105 hours
Average absences per employee	266 hours	35 hours
Total absence days*	114	15
Average absence days per employee	38	3.75
% of staff with a period of absence	33.3	25

* Attributed to a single staff member.

Staff exit packages (unaudited)
There have been no exit packages either during 2025/26 or since the office began operating in 2021/22.

Staff satisfaction and wellbeing
For the three years of 2024/25, 2023/24 and 2022/23, the SBC commissioned a staff satisfaction and wellbeing survey. In addition to enabling us to achieve our key performance indicator, this approach helped 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.

However, due to the long-term absence of an employee, a decision was taken to not conduct the annual staff engagement survey and to await the staff member's return to work thereby ensuring the most benefit for the whole SBC team.

However, the last staff engagement survey highlighted the 'ask' for a review into current job descriptions, to see if they were still fit for purpose. The Commissioner listened to this 'ask' and brought in HR Staple to conduct a review. This resulted in new job descriptions being developed for the Operations Manager, Corporate Services Manager and Business Support Officer. Each staff member worked in tandem with HR Staple to produce a list of responsibilities that reflected current ways of working.

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.

All our HR policies are based on SPSO HR policies which have been equality impact assessed against the Equality Act 2010 to ensure equal pay and equal recruitment and promotion procedures. We have no pay gaps based on sex, ethnicity or disability and through our annual staff surveys we have our company culture independently evaluated. This demonstrates our commitment to equality and ethical business practices. It is significant that we have enjoyed 100% staff retention since the core team was fully established in January 2021.

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 2025/26 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 £11,900 in respect of the statutory audit services for the financial year 2025/26. No payments were made in respect of non-audit work.

Gifts and hospitality

In May 2025, the Commissioner was presented with a commemorative engraved glass quaich when he delivered the Annual Memorial lecture to the Association of Scottish Police Superintendents. The gift has a nominal value and is recorded in the SBC Gifts and Hospitality Register. No other gifts or hospitality were accepted.

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.



Dr Brian Plastow
Scottish Biometrics Commissioner

10 September 2026

Independent auditor's report

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 Scottish Biometrics Commissioner for the year ended 31 March 2026 under the Scottish Biometrics 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 2025/26 Government Financial Reporting Manual (the 2025/26 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 2026 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2025/26 FReM; and
- have been prepared in accordance with the requirements of the Scottish Biometrics 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. 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, FCPFA
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

10 September 2026

Financial statements



Financial statements

In this section of the report, we set out:

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

All amounts relate to continuing activities. There have been no gains or losses. The accompanying notes on pages 46 to 52 form an integral part of these financial statements.

Statement of comprehensive net expenditure for the year ended 31 March 2026

	Notes	2025/26 £000	2024/25 £000
Administrative costs			
Staff and pension costs	3,4	413	390
Other administrative costs	5	85	59
Depreciation	6	14	14
Net administrative costs		**512**	**463**
Inward secondee costs	3	35	67
Net operating costs and total comprehensive net expenditure for the year		**547**	**530**

Statement of financial position as of 31 March 2026

The accompanying notes on pages 46 to 52 form an integral part of these financial statements.

	Notes	2025/26 £000	2024/25 £000
Non-current assets			
Property, plant and equipment	6	14	29
Total non-current assets		**14**	**29**
Current assets			
Trade and other receivables	7	4	4
Cash and cash equivalents	8	66	61
Total current assets		**70**	**65**
Total assets		**84**	**94**
Current liabilities			
Trade and other payables	9	(52)	(57)
Total current liabilities		**(52)**	**(57)**
Not current assets plus net current liabilities		**32**	**37**
Non-current liabilities		**-**	**-**
Assets less liabilities		**32**	**37**
Taxpayers' equity			
General fund		32	37
Total taxpayers' equity		**32**	**37**

As Accountable Officer, I authorised these financial statements for issue.

Brian Plastow

Dr Brian Plastow
Scottish Biometrics Commissioner
10 September 2026

Statement of cash flows for the year ended 31 March 2026
The accompanying notes on pages 46 to 52 form an integral part of these financial statements.

	Notes	2025/26 £000	2024/25 £000
Cash flows from operating activities			
Net operating cost		(547)	(530)
Adjustment for non-cash transactions			
Depreciation	6	14	14
Disposal of PPE	6	1	-
Movements in working capital			
(Increase) / Decrease in trade and other receivables	7	-	1
(Decrease) / Increase in trade and other payables	9	(5)	32
Net cash outflow from operating activities		**(537)**	**(483)**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	-	(10)
Net cash outflow from investing activities		**-**	**(10)**
Cash flows from financing activities			
Financing from the Scottish Parliamentary Corporate Body (SPCB)	2	542	516
Net cash inflow from financing activities		**542**	**516**
Net decrease in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period		**61**	38
Cash flow in year		**5**	23
Cash and cash equivalents at the end of the period	8	**66**	**61**

Statement of cash flows for the year ended 31 March 2026
The accompanying notes on pages 46 to 52 form an integral part of these financial statements.

	Notes	2025/26 £000	2024/25 £000
Balance at 31 March 2025		**37**	**51**
Net operating costs and total comprehensive net expenditure for the year as per the Statement of Comprehensive Net Expenditure		(547)	(530)
General funding from SPCB	2	542	516
Balance at 31 March 2026		**32**	**37**

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 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 installments over the remaining estimated useful life of the asset. 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) and Civil Services Other Pension Scheme (CSOPS) – known as 'Alpha'. The PCSPS and Alpha are 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.

Funding is from payments from the employer and from those current employees who are members of the schemes. The Scottish Biometrics Commissioner makes contribution at rates set by the Government Actuary.

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

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

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 assumes continuation of service and appropriate funding from the SPCB.

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	2025/26 £000 Budget	2025/26 £000 Outturn	2025/26 £000 Variance
Net operating costs	3,5,6	529	512	(17)
Capital expenditure	6	-	-	-
Budget available / Total expenditure		**529**	**512**	**(17)**
Non-cash adjustments	6	-	(15)	15
Movement in working capital, including cash	7,8,9	-	10	(10)
Funding required from SPCB in year		**529**	**507**	**(22)**
Core underspend utilised for secondee costs			22	(22)
Approved contingency funding for secondee costs		13	13	-
Total funding required from SPCB		**542**	**542**	-

	Notes	2024/25 £000 Budget	2024/25 £000 Outturn	2024/25 £000 Variance
Net operating costs	3,5,6	494	463	(31)
Capital expenditure	6	-	10	(10)
Budget available / Total expenditure		**494**	**473**	**(21)**
Non-cash adjustments	6	-	(14)	14
Movement in working capital, including cash	7,8,9	-	10	(10)
Funding required from SPCB in year		**494**	**449**	**(45)**
Core underspend utilised for secondee costs			45	(45)
Approved contingency funding for secondee costs		22	22	-
Total funding required from SPCB		**516**	**516**	-

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:

	2025/26 FTE	2024/25 FTE
Commissioner	1	1
Staff	3	3
Other – inward secondee (Director)	-	1
Other – inward secondee (SME)	1	-
Total	**5**	**5**

3.2 Breakdown of staff costs

	2025/26 £000	2024/25 £000
Permanently employed staff (including the Commissioner)		
Salaries / wages	289	277
Social security costs	40	33
Pension costs	84	80
Other – inward secondee (Director)	-	67
Other – inward secondee (SME)	35	-
Total	**448**	**457**

Further details can be found in the remuneration report. Figures in staff costs include the movement at 31 March 2026 for the position on holiday pay and flexi leave entitlement for both the staff and the Commissioner.

4. Pension costs

For 2025/26, employer's contributions of £54,000 (2024/25 - £50,000) were payable to the Principal Civil Service Pension Scheme at a rate of 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 experience of the scheme. There were no outstanding scheme contributions at 31 March 2026 (2025 £0). The expected employer contributions rates for 2026/27 is 28.97 per cent of pensionable pay, based on salary.

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 also 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

	2025/26 £000	2024/25 £000
Staff recruitment and training	1	7
Travel and subsistence	5	10
General Advisors	11	6
Shared Corporate Services	-	0
Audit fee	12	11
IT support	24	7
Publicity and promotion	8	7
Printing	7	5
Research	-	1
Office running costs	17	5
Total	**85**	**59**

6. Property, plant and equipment

	Furniture/ fixtures/fittings £000	IT hardware/ systems £000	Total £000
Cost			
At 1 April 2025	55	19	74
Disposals	-	(3)	(3)
Additions	-	-	-
At 31 March 2026	**55**	**16**	**71**
Depreciation			
At 1 April 2025	36	9	45
Disposals	-	(2)	(2)
Charge for year	11	3	14
At 31 March 2026	**47**	**10**	**57**
Net book value			
At 31 March 2026	**8**	**6**	**14**

6. Property, plant and equipment cont'd.

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

7. Trade receivables and other current assets

	2025/26 £000	2024/25 £000
Prepayments	4	4
Other debtors	-	-
Total	**4**	**4**

8. Cash and cash equivalents

	2025/26 £000	2024/25 £000
Balance at 1 April	61	38
Net change in cash and cash equivalents	5	23
Balance at 31 March	66	61
Cash held at commercial banks	66	61

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

	2025/26 £000	2024/25 £000
Trade payables	9	2
Accruals – HMRC	6	6
Accruals – other-government bodies	17	26
Accruals – non-government bodies	20	23
Total	**52**	**57**

Accruals (non-government bodies) include £6k (2025 - £14k) 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 including the Commissioner 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 (2024/25 – £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 monthly 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.



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.



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