pirc

Police Investigations &
Review Commissioner

Annual Report & Accounts

2025/26

Police Investigations & Review Commissioner

PIRC Annual report and accounts for the year ended 31 March 2026

This report highlights PIRC's achievements for the financial year 2025-26 and sets out the organisation's performance against its strategic objectives.

This report SG/2026/249 was prepared in accordance with section 43(1) of the Police, Public Order and Criminal Justice (Scotland) Act 2006, and was laid before the Scottish Parliament under section 43(5) of that Act.



Contents

1. Commissioner's Foreword Page 04
2. What we do Page 07
3. Snapshot of our year Page 09
4. Investigating deaths: delivering scrutiny when it matters most Page 10
5. Strategic Objectives Page 14
6. Performance Analysis of Strategic Objectives Page 15
7. Review of Financial Performance Page 18
8. PIRC Investigations Page 20
9. PIRC Reviews Page 26
10. PIRC Corporate Services Page 30
11. The Accountability Report Page 36
12. Remuneration & Staff Report Page 39
13. Independent Auditors Report Page 46
14. Notes to the accounts Page 49

1. Commissioner's Foreword

Tasked with investigating incidents involving the police and reviewing how policing bodies handle complaints from the public, PIRC plays a key role in safeguarding the rights of those who come into contact with the police.

Our independent, evidence-based oversight means that policing bodies are held to account where appropriate and supported wherever possible to improve the service delivered to the public.

In last year's annual report, I noted that PIRC continued to exceed our strategic objectives despite our workload having increased significantly. I also noted that our workload continued to grow beyond our capacity and that this risked compromising the service we provide to the public, referring agencies and stakeholders. I predicted that our performance would begin to decline as a result of demand out with our control.

Through the concerted efforts of PIRC's staff, we continued to perform well in 2025-26. However, as anticipated, our ability to deliver investigations within reasonable timescales reduced.

So far as we can, PIRC has prepared for and managed the challenges facing our small organisation. I am grateful to our staff for their significant achievements throughout the year, including the delivery of a Strategic Review and a refreshed Strategic Plan for 2026-29. This work has laid a strong foundation from which we will face the further challenges ahead and continue to promote improvement and public confidence in policing.

In 2025-26, our investigations team assessed 745 referrals and progressed 185 to full investigation. The matters under investigation grew in complexity and seriousness. For example, we commenced 41 death investigations. This was a 128% increase on the 18 death investigations commenced the previous year.



Of the 185 investigations commenced, 175 (95%) were carried out on the instruction of the Crown Office and Procurator Fiscal Service. Only 10 (5%) of investigations were commenced at the discretion of PIRC, following incidents that were referred by the police. In comparison, in 2021-22, 25% of all PIRC investigations were discretionary.

Given our finite resources, inevitably any increase in Crown-directed work limits our ability to initiate discretionary investigations, which we consider afford value in identifying opportunities for learning and improving policing.

We exceeded our strategic objective to complete 80% of the highest-level category A investigations (including those relating to deaths) within 90 days. However, our performance reduced from 100% in 2024-25 to 83% in 2025-26.

We did not meet our objective of completing 80% of category B and C investigations within 120 days. Instead, we completed 72% within 120 days, down from 98% the previous year.

> “Delivering our objectives while managing demand for our service will be challenging. Nonetheless, we remain committed to promoting and supporting public confidence in policing in Scotland through our robust, independent oversight.”

While investigations have become more protracted as a result of the significant demands placed on our investigations team, we continued to focus on delivering high quality investigations and prioritising the most serious and sensitive matters.

In 2025-26, we received 295 applications for a complaint handling review (CHR) from members of the public. This was a 29% rise from the previous year and involved the assessment of 965 individual complaint allegations.

We assessed 98% of CHR applications within five working days, exceeding our target of 90%. We also concluded 99% of CHR applications within 90 working days, exceeding our target of 80%.

Our reviews team has continued to perform well despite an increase in their workload. While this increase had been anticipated, it was not of the scale we had expected.

In last year’s annual report, I noted that we anticipated a far larger increase in CHR applications, linked to delays in complaint handling by Police Scotland. As Police Scotland attempted to address its backlog of complaints, we predicted this would lead to an increase in applications to PIRC for a CHR.

However, Police Scotland’s efforts to manage its backlog have not yet had the desired effect. This means many hundreds of complainers still await a response to their complaint and are, therefore, not yet eligible to apply to PIRC for a CHR.

Police Scotland’s complaint handling performance is of considerable concern. Not only are complainers having to wait lengthy periods of time before their complaints are dealt with, the proportion who remain dissatisfied with the response and apply to PIRC for a review has increased. In addition, we assessed that only 48% of the complaints we reviewed were reasonably handled by the police. More recently, we have noted delays in Police Scotland’s implementation of the recommendations arising from our reviews. This concerning trend is being closely monitored.

Throughout the year, PIRC has engaged with Police Scotland regarding its complaint handling arrangements, highlighting the need to identify a long-term, sustainable solution to not only address its current backlog, but to prevent its recurrence.

We have also developed a Complaint Handling Assessment and Reporting Toolkit (CHART), which will provide a structured and evidence-based framework for assessing the effectiveness and efficiency of police complaint handling arrangements. In the year ahead, we will engage with policing bodies and stakeholders regarding CHART prior to its implementation.

In light of the increased demands across PIRC's functions, our commitment to supporting a highly skilled, diverse workforce who deliver an efficient and high performing service is stronger than ever. Each staff member has an individual training plan which incorporates job specific and aspirational learning to help them reach their full potential.

Our notable achievements across the year include the launch of an online HR portal designed to improve the experience of those applying to work with PIRC and to streamline recruitment activity. The portal will assist us to increase the diversity of candidates and gather insights about applicants through anonymised equal opportunities data monitoring.

Also in 2025-26, PIRC achieved a Bronze Award from the then Employers Network for Equality and Inclusion which indicates that we have embedded the key building blocks for service users, staff and partners to feel welcomed, listened to and respected.

PIRC has also remained committed to strengthening independent investigation and oversight of complaints. The Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025 extends our powers and duties. During the year, we have managed the implementation of some of its provisions and have prepared for those provisions which had yet to be commenced.

The Act established a Statutory Advisory Board for PIRC. The Board will play a similar role to that previously provided by our non-statutory Audit and Accountability Committee (AAC). The AAC met for the last time in February 2026. Throughout the year, we engaged with the Scottish Government in preparations for new Board members taking up their role in April 2026. I am grateful to the members of the AAC for their support, scrutiny and constructive challenge over the years and look forward to working with our new Board members in 2026-27.

In light of PIRC's increased workload, in June 2025, we submitted a business case to the Scottish Government for additional funding for 2025-26 and subsequent years. The government advised that while our business case was supported in principle, no additional funding would be available during the year. We were, however, grateful to receive additional funding for 2026-27.

Since then, demand on PIRC has continued to grow. This has further compromised our ability to deliver timely investigations. Most affected are next of kin, complainers and officers who await the outcome of our investigations.

We have taken a range of steps to manage our increased workload, including streamlining and modernising processes, embedding efficiencies and directing resources to the area of greatest need.

Throughout 2025-26, PIRC carried out a Strategic Review to provide a comprehensive assessment of our strategic direction, performance and governance, as well as the environment in which we operate.

We considered how PIRC had fulfilled our statutory duties to date, and how we could best prepare for the challenges facing PIRC in the short, medium and long term. We also considered how we could maintain an efficient and sustainable service that contributes to Scotland's national outcomes and delivers person-centred, trauma-informed scrutiny of policing.

The Review's findings and recommendations formed the basis of a new Strategic Plan for 2026-29, which we have published. It sets out five new strategic objectives for PIRC. Our progress against these objectives will be independently assessed by our Statutory Advisory Board and reported in our future annual reports.

These new objectives focus not only on delivering our statutory duties, but also on the transformational work needed to ensure PIRC continues to develop and improve our service to meet the needs of the public and our partners.

Delivering our objectives while managing demand for our service will be challenging. Nonetheless, we remain committed to promoting and supporting public confidence in policing in Scotland through our robust, independent oversight.

Finally, I record here my sincere gratitude to all PIRC staff for their commitment, professionalism and resilience throughout the year. Against a backdrop of increasing demand, greater complexity and heightened public expectation, staff have consistently demonstrated dedication and integrity in delivering our statutory responsibilities. Their work, often carried out under significant pressure, has delivered meaningful outcomes for the public we serve. I am immensely proud of their contribution and the values they uphold every day.



Commissioner

2. What we do



Our purpose

PIRC's purpose is to fulfil our statutory duties to provide independent oversight of policing in Scotland.



Our mission

PIRC's mission is to promote and support public confidence in policing in Scotland through independent, evidence-based oversight.



Our values

PIRC's values are at the forefront of everything we do:

Impartiality

We work fairly and independently, considering all evidence objectively and basing our decisions on sound professional judgement.

Respect

We treat everyone with courtesy and dignity.

Integrity

We act with honesty, openness, and accountability.

The role of the Police Investigations and Review Commissioner

The Police Investigations and Review Commissioner is appointed by Scottish Ministers, funded by the Scottish Government and is entirely independent of the police.

PIRC can investigate:

- ☑ Incidents involving the police at the direction of the Crown Office and Procurator Fiscal Service. These may include deaths in custody or following police contact, or allegations of criminality about police officers or staff.
- ☑ Serious incidents involving the police at the request of the Chief Constable or the Scottish Police Authority (SPA). Referrals for investigation may include the serious injury of a person in police custody or following police contact, or the use of firearms by police officers.
- ☑ Allegations of misconduct by senior police officers.
- ☑ Other policing matters which the Commissioner considers would be in the public interest.

At the conclusion of an investigation, the Commissioner may recommend improvements to the way police operate and deliver services to the public in Scotland.

PIRC can review:

- ☑ How policing bodies operating in Scotland have handled complaints made to them by members of the public. The purpose of the Complaint Handling Review (CHR) process is to determine whether the complaint was handled to a reasonable standard by the police.

At the conclusion of a CHR, the Commissioner can make recommendations, identify learning points or direct the policing body to reconsider its response.

PIRC can also review:

- ☑ Arrangements made by the Chief Constable and the SPA for the handling of relevant complaints
- ☑ Arrangements made by the Chief Constable and the SPA for the investigation of whistleblowing complaints.

The role of PIRC is primarily set out in the Police, Public Order and Criminal Justice (Scotland) Act 2006, as amended.

The Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025 (the PECSS Act) introduced significant reforms which, once fully commenced, will expand and strengthen our role.

The policing bodies we can investigate or review are:

- Police Scotland
- The Scottish Police Authority (SPA)
- British Transport Police (BTP)
- Civil Nuclear Constabulary (CNC)
- National Crime Agency (NCA)
- The Ministry of Defence Police (MDP)
- His Majesty's Revenue & Customs (HMRC)
- UK Border Force
- UK Visas and Immigration and the Independent Commission for Reconciliation and Information Recovery (ICRIR)
- UK Border Force
- UK Visas and Immigration and the Independent Commission for Reconciliation and Information Recovery (ICRIR)

3. Snapshot of our year

295 CHR
APPLICATIONS **RECEIVED**

965
COMPLAINT ALLEGATIONS **ASSESSED**

141 CHR
REPORTS ISSUED

48%
OF COMPLAINTS REVIEWED **REASONABLY HANDLED**

231 CHR
RECOMMENDATIONS ISSUED

177CHR
LEARNING POINTS IDENTIFIED

185
INVESTIGATIONS **INITIATED**

10
RECOMMENDATIONS ISSUED WITHIN **FOUR INVESTIGATION REPORTS**

185
'ARTICLE 3 AND/OR 5' **REFERRALS**

£700
RAISED FOR LOCAL CHARITIES
THROUGH STAFF DONATIONS

90 **JOB INTERVIEWS CONDUCTED**
INCREASING BY ALMOST 300% FROM 2024-25

5% STAFF TURNOVER
A 4% DROP FROM LAST YEAR

BRONZE AWARD
ACHIEVED FOR OUR DIVERSITY, EQUALITY AND INCLUSION COMMITMENT

4. Investigating deaths: delivering scrutiny when it matters most

Every death in police custody or following police contact is significant. Behind every case is a family seeking answers and the public expectation that the circumstances will be scrutinised thoroughly, independently and transparently.

It is our duty to investigate the circumstances surrounding any death in Scotland where police involvement may be relevant. This responsibility is rooted in Article 2 of the European Convention on Human Rights (ECHR), which places a positive obligation on the State to protect the right to life and to ensure that deaths involving the police are subject to effective investigation.

Our investigations are rigorous, evidence-led and independent. We follow all relevant lines of enquiry and examine all available evidence to:

- ☑ Support the Crown Office and Procurator Fiscal Service (COPFS) to reach informed legal decisions by ensuring the presentation of all relevant information
- ☑ Assist COPFS to provide bereaved families with information about the circumstances surrounding the death of a loved one
- ☑ Strengthen public confidence in policing through independent oversight and scrutiny
- ☑ Identify opportunities, in cases referred by the police, for organisational learning and improvement across policing.

There are three mechanisms by which PIRC may initiate a death investigation:

1

Mandatory referrals from policing bodies

Where a death meets the statutory criteria for referral, we assess the circumstances and, where appropriate, investigate the actions or decisions of the police and identify learning for both individuals and organisations.

2

Instructions from COPFS

All deaths reported by the police are overseen by specialist teams within COPFS. In relevant cases, COPFS will instruct PIRC to conduct an investigation on its behalf. In cases where a death is referred by the police and an investigation is instructed by COPFS, the referral is superseded by the COPFS instruction.

3

Commissioner-initiated investigations

The Commissioner has the power to investigate relevant policing matters, including deaths, where doing so is considered to be in the public interest.

In 2025-26:

- We commenced investigations of 41 deaths involving policing. This represents a 128% increase from the 18 investigations commenced the previous year.
- 30 of these deaths were initially referred by Police Scotland and thereafter directed by COPFS. While this results in 60 referrals being recorded, the original Police Scotland referrals were superseded by the COPFS instruction and therefore do not represent separate investigations.
- Four deaths occurred in police custody.
- 37 deaths followed contact with the police.
- One death investigation was initiated by the Commissioner following her determination that it would be in the public interest.
- PIRC received one referral from the BTP concerning a death following police contact. Following careful consideration, it was determined that there was no requirement for PIRC to undertake an investigation.

Understanding a changing and increasingly complex picture

The number of deaths investigated by PIRC can fluctuate each year, and the circumstances in which the deaths occur vary. Our investigations increasingly reflect wider societal challenges and a growing complexity of incidents attended by the police.

Recurring issues observed in our death investigations include:

- The growing demand on policing services arising from mental health-related incidents.
- The prevalence of alcohol and drug related harm, with Scotland experiencing the highest rate of drug deaths in Europe.
- Pressures on public services and partner agencies.
- Individuals experiencing significant vulnerability and who are involved with multiple agencies – including health, social care, and other emergency services – prior to their death.
- Greater public awareness and scrutiny of police decision making and accountability.



A key area of scrutiny

A significant proportion of our death investigations involve Police Scotland's Contact, Command, and Control (C3) Division. This division receives all 999 emergency and 101 non-emergency calls and dispatches officers to incidents. Handling around three million public contacts every year, C3 represents the gateway to frontline policing. The division's decisions are often made in fast-moving and high-risk situations.

During the year, 27 investigations examined incidents where contact with C3 formed part of the circumstances surrounding a death. The cases we examined included missing persons, people in mental health crisis, domestic abuse incidents and other situations involving vulnerable individuals. Our investigations considered factors such as incident assessment, risk management, call grading, ownership of incidents and adherence to police procedures and guidance.

More than 60% of deaths investigated during 2025-26 involved examination of C3's operational response, reinforcing the critical role command and control functions play in protecting life and ensuring an appropriate policing response when people are at their most vulnerable.

Emerging types of death investigations

We have also noted some key themes that we are actively monitoring.

Domestic abuse related deaths

PIRC commenced seven investigations into domestic abuse related deaths on the instruction of COPFS. Some were domestic homicides while others were suicides following domestic abuse.

A number were historic deaths, which presented additional investigative challenges, particularly in engaging with families and witnesses following earlier judicial processes and in securing the necessary evidence, often many years after the death occurred. We are acutely aware of the potential trauma that such renewed engagement can cause, and we tailor our approach accordingly, ensuring that investigations are conducted with sensitivity, care and compassion.

Across these investigations, recurring themes emerged relating to the recognition, assessment and management of escalating patterns of abusive behaviour and risk, the effectiveness of information sharing between partner agencies, and the consistency of operational policing responses. While these cases often involved multi-agency engagement and decision-making, PIRC's statutory remit is limited to investigating the actions of the policing bodies involved in the incident. As such, we are unable to investigate the actions of other agencies, notwithstanding the key role they may have played in the circumstances of a case.

The findings underline the vital importance of effective multi-agency working and robust risk assessment processes. They also reinforce the need for public authorities to discharge their Article 2 obligations to protect life and to ensure that lessons identified are translated into meaningful improvements in practice.

People in crisis

Almost half of all deaths investigated (20) during the year involved individuals experiencing mental ill-health, often alongside substance misuse and, in some cases, additional underlying health conditions.

Many cases also involved contact with NHS Mental Health Crisis teams, reflecting the complex and multi-agency nature of responding to individuals in acute distress. These investigations highlight the critical importance of timely and appropriate police intervention, supported by effective multi-agency coordination, in discharging Article 2 obligations.

An increasing complexity

Investigations have become increasingly complex due to a number of factors, such as advances in digital technology, greater multi-agency engagement, and the need to adopt a trauma-informed approach. As a consequence, investigations require increasingly specialised expertise, robust governance arrangements, and effective collaboration across organisations. These elements are essential to ensuring investigations are thorough, transparent and evidence-based, while maintaining public confidence in the integrity and independence of the process.

At PIRC, we are not able to publish or discuss the details of some of the most complex and sensitive investigations we undertake. This may be to avoid causing further distress to those affected, to preserve the integrity of ongoing proceedings, or because future legal developments remain possible.

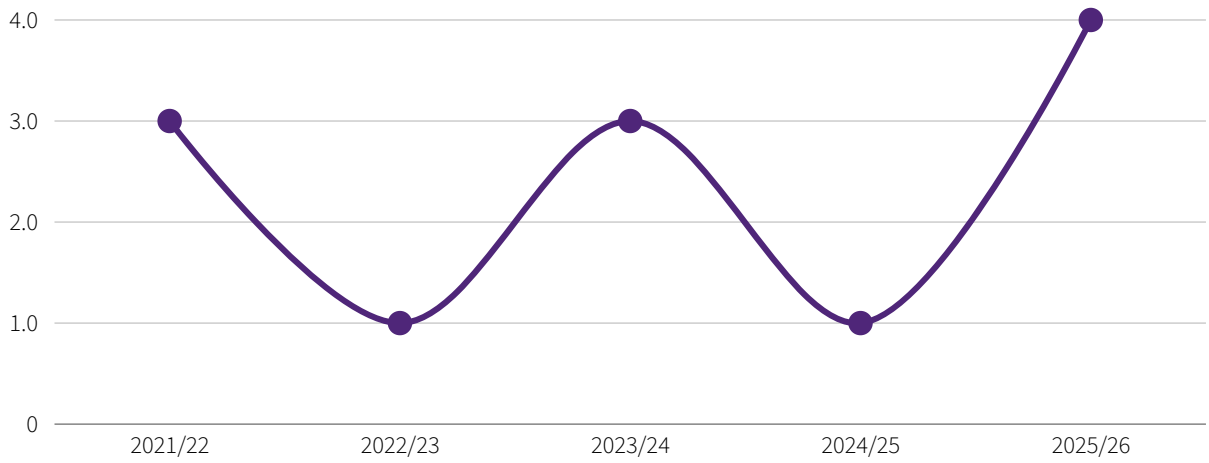
Nevertheless, the value of PIRC's role and the independent scrutiny we provide remains evident, particularly in cases that are subject to judicial examination. PIRC investigations routinely contribute to Fatal Accident Inquiries (FAIs), including deaths in police custody, for which the holding of an FAI is mandatory. Through these investigations, we provide evidence and independent analysis to support the wider judicial examination of the circumstances surrounding a death. In doing so, our work continues to demonstrate the enduring importance of independent investigation in establishing facts and informing legal processes to support the identification of opportunities for learning.

Raymond Brown, PIRC's Head of Investigations, leads a team of more than 50 dedicated investigators who manage a range of other cases in addition to investigating deaths. He said: "We treat all deaths not as cases but as individual people. Behind every death there is a family looking for answers. My team are truly committed, and they will draw on a wide range of investigatory expertise to establish the facts and circumstances. We realise the impact that any sudden loss can have on families and as such we will always put measures in place to support them throughout the investigation process. This includes appointing a dedicated point of contact for them such as the Lead Investigator or a Family Liaison Officer."

Data charts

Investigations of deaths in police custody 2021/22 to 2025/26

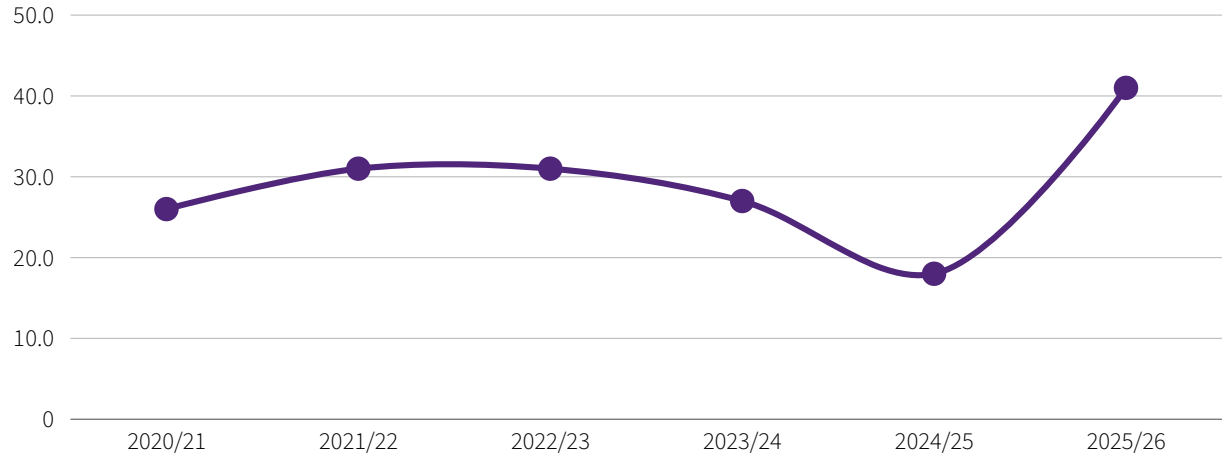
	2021-22	2022-23	2023-24	2024-25	2025-26
Total	3	1	3	1	4



All death investigations (in custody and following police contact) 2021/22 to 2025/26

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total	26	31	31	27	18	41
Average*	19.3	23.3	29.3	29.7	25.3	28.7

*Average is the three year rolling average of all death investigations



5. Strategic objectives

Our strategic objectives underpin PIRC's performance management framework.

Performance against these strategic objectives was reviewed monthly by the Senior Leadership Team (SLT) and quarterly by the Audit and Accountability Committee (AAC) and the Scottish Government Sponsor Team.

The strategic objectives for 2025-26 were:

1. **To carry out thorough and timely investigations of incidents involving the police.**
2. **To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.**
3. **To support, value and invest in our staff.**
4. **To strengthen independent investigation and oversight of complaints.**

By delivering our strategic objectives, we contributed to the Scottish Government's national outcomes, primarily the commitment to working towards communities that are:

Inclusive	**Empowered**	**Resilient**	**Safe**

The work of PIRC directly contributes to the aims set out in The Vision for Justice in Scotland:

- We have a society in which people feel, and are, safer in their communities.
- We have effective, modern, and person-centred approaches to justice in which everyone can have trust, including as victims, those accused of crimes, and as individuals in civil disputes.

6. Performance analysis of strategic objectives

Investigations – Strategic objective one

Objective: To carry out thorough and timely investigations of incidents involving the police.

Summary: Given the volume and range of investigations undertaken by PIRC, it is not possible to have all types of investigations completed within the same timescale. Timescales are therefore tiered according to the category of investigation. Category A investigations, including COPFS-directed death investigations, remain a priority. We aim to complete them within 90 working days of the date the policing body provides case papers. Category B and Category C investigations should be completed within 120 working days.

Outcome: Our investigations and recommendations lead to improvements in policing, influence policy and increase confidence in policing.

Measure	Year-end figure	Annual benchmark
Incidents assessed and an investigation decision taken within five working days of receipt of relevant information.	86%	90%
Category A investigation reports (minus major cases) to be completed and submitted within 90 days following receipt of case papers.	83%	80%
Category B and C investigation reports to be completed and submitted within 120 days following receipt of case papers.	71%	80%

Reviews – Strategic objective two

Objective: To carry out thorough and timely reviews of the way police handle complaints made about them and improve the quality of police complaint handling.

Summary: The timescales for the completion of CHRs (including discretionary decisions) are set at 90 working days for all categories of reviews casework.

Outcome: Our CHRs and recommendations lead to improvements in police complaints handling, hold policing bodies to account, influence policy and increase confidence in the police complaints system.

Our audits deliver evidence-based findings and recommendations which are designed to improve complainers' experience and strengthen police complaint handling process.

Measure	Year-end figure	Annual benchmark
90% of CHR applications to undergo Senior Review officer assessment and decision to be taken within five working days of receipt of the relevant police case papers.	98%	90%
80% of CHRs including discretionary decisions (minus major cases) to be completed within 90 working days, following receipt of the relevant police case papers.	99%	80%

Reviews – Strategic objective three

Summary: Our staff are essential to achieving our key aim of securing public confidence in policing in Scotland. It is therefore important to equip them with the necessary knowledge and skills and to support them to achieve a healthy work-life balance. Each person has a personalised development plan to support them to deliver their role and develop for the future. We consulted various active staff groups to shape and influence our policy development and culture and ensure we provided an inclusive place of work.

Outcome: A highly skilled, diverse workforce delivering an efficient, effective, and high performing service.

We have:

- ☑ Introduced an individual training plan for each staff member which incorporates job specific and aspirational learning, allowing them to reach their full potential.
- ☑ Continued to develop our health and wellbeing strategy to support workforce safety and wellbeing.
- ☑ Launched a recruitment portal which has enhanced the recruitment process for candidates and recruiting managers.
- ☑ Embedded an inclusive environment throughout the organisation.

Reviews – Strategic objective four

Objective: To strengthen independent investigation and oversight of complaints.

Summary: Lady Elish Angiolini's review of police complaints handling, investigations and misconduct made a suite of recommendations aimed at strengthening public confidence in policing. We have, in collaboration with criminal justice partners, implemented all of the recommendations that relate to PIRC and that do not require legislation. The Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025 (the PECSS Act) introduces legislative provisions recommended in the Angiolini review which extend the powers and responsibilities of PIRC and alter existing governance arrangements.

Outcome: Increased awareness and heightened confidence in investigations into the police as well as how the police handle complaints.

We have:

- ☑ Engaged with the Scottish Parliament throughout its scrutiny and subsequent enactment of the Police (Ethics, Conduct and Scrutiny) (Scotland) Act 2025.
- ☑ Engaged with the Scottish Government in the development of regulations and guidance supporting implementation of the Act.
- ☑ Advanced organisational readiness and implementation planning, assessing the operational, governance and resource implications of the Act to ensure PIRC is prepared and equipped to effectively discharge its expanded statutory responsibilities.
- ☑ Continued to liaise with Police Scotland to progress implementation of our Six-Stage Audit recommendations
- ☑ Contributed to the development of Police Scotland's body worn video procedures and guidance.

7. Review of financial performance

We continue to strive to deliver a high level of service while securing best value by using our funding to maximum effect.

PIRC receives Grant in Aid (GIA) from the Scottish Government to finance our statutory functions and activities. The Scottish Ministers are accountable to the Scottish Parliament for the financial resources of PIRC and for the allocation of the correct level of financing.

We do not generate any income through the services we provide.

In 2025-26, PIRC was allocated a total budget of £7,506,000, the resource element being £7,336,000 – an increase of £220,000. This uplift was required to finance pay awards and incremental salary increases.

This includes £61,000 received as a contribution to the increase in employers' national insurance payments.

The use of the Oracle Cloud system1 for forecasting began this year, with monthly submissions to Scottish Government via the Enterprise Performance Management system. This allows the forecast outturn to be discussed and agreed with our Sponsor Team in advance of data being uploaded. This has enabled the Scottish Government's Corporate Finance Division to automatically access PIRC data, enhancing overall efficiency.

In 2025-26, we received authorisation to draw down £7,349,000 out of our budgeted GIA of £7,336,000 to cover the cash requirements of PIRC, £13,000 above budgeted GIA to cover unexpected year end payment. Staff costs remain our largest area of expenditure, accounting for 85% of total spend. Our outturn profile is set out below.

Measure	2025-2026	2024-2025
Staffing costs	£6,308,000	£5,723,000
Other operating costs	£875,000	£1,119,000
Capital	£9,000	£3,000
Depreciation	£186,000	£182,000
Total	**£7,378,000**	**£7,027,000**

*This table includes year-end adjustments such as non-cash accruals and pre-payments

In line with the Scottish Government and other non-departmental public bodies, PIRC has implemented full reporting of the Annual Accounts under IFRS16.

An Accountable Officer template and supporting Business Case were submitted to the Scottish Government for consideration. We sought additional funding in 2025-26 and subsequent years to enable PIRC to discharge its functions in terms of the Police, Public Order and Criminal Justice (Scotland) Act 2006. The case outlined the pressures facing PIRC due to increased demand out with our control, namely:

[1]Oracle Cloud is PIRC's integrated cloud-based system for human resources, finance, procurement and workforce management.

A significant increase in the number of investigations into criminal allegations of assault and unlawful detention (Article 3 and 5) resulting from the Lord Advocate's References.

A projected significant increase in CHRs as a result of Police Scotland's non-criminal complaints backlog.

PIRC provided supporting data to evidence the increase in workload and gave a detailed overview of efficiencies already in place to maximise resource capability. We also highlighted the risks to PIRC if no additional funding was made available. The case was for an additional 43 staff members to be recruited on a phased basis.

Ultimately, although the case was supported by Scottish Government, no additional funding was available in 2025-26 for allocation to PIRC due to the evidently challenging financial climate. PIRC submitted a further request to divert available budget from delayed public inquiry legal costs to staff budget; this enabled PIRC to finance staff overtime costs as a short-term approach to managing increased demand.

Key risks

We identify our corporate risks to help improve service delivery, minimise financial loss, enhance decision-making capability, enhance confidence in PIRC and encourage growth and innovation. Recognising where we need to take active steps to manage risk helps to ensure we deliver a quality service while striving towards the shared goal of building safer and resilient communities.

In 2025-26, we had a full review of our risk register to ensure it focused on the current and future risks facing PIRC. The AAC and members of the SLT were invited to complete a questionnaire with the results forming eight identified risks which were failures to:

- Build and retain the capability, leadership and skills essential for resilience, innovation, ensuring PIRC can meet future challenges and stakeholder expectations.
- Ensure we have the capacity to deliver effective outcomes, meet objectives, and respond to evolving demands.
- Effectively influence and align with Scottish Government led digital strategies to ensure PIRC has appropriate, secure and innovative digital solutions.
- Effectively engage and equip stakeholders.
- Agree a sustainable long- term underfunding resolution that maintains organisational capacity, supports innovation, ensuring that outcomes are timely and credible in the eyes of all stakeholders.
- Establish and maintain appropriate structures and principles that transparently deliver outcomes in line with public expectations and statutory responsibilities.
- Identify and maximise opportunities to become more responsive, efficient, and future ready, ensuring PIRC can adapt to change and meet evolving stakeholder expectations.
- Prioritise and support the wellbeing of staff and stakeholders to ensure organisational resilience, positive engagement and performance.
- Once the risks were in place, we worked with our AAC to agree our risk appetite for each risk, and our Risk Policy was updated and made available to all staff.

The steps taken to manage these are:

- ☑ Robust policies and processes.
- ☑ Assigned owner and team of co-ordinators attached to each risk.
- ☑ Monthly reviews of each risk to ensure controls and actions are in place.
- ☑ Monthly reviews of controls, mitigations, issues, or concerns by the Head of Corporate Services.
- ☑ Monthly scrutiny of the risk register by SLT and quarterly by our AAC and Scottish Government.
- ☑ AAC annual review of risks to ensure valid and appropriate.

We use an industry recognised system – 4RISK – as our online risk management system, which provides a full audit history of any amendments or changes made to all risks. It provides flexibility over reporting capabilities and enables rapid updates to be made.

Payment policy and performance

PIRC aims to ensure that 95% of all suppliers' invoices, not in dispute, are paid within 10 days. In 2025-26, our performance against this target was 94.81% (2024-25 98.1%). This was due to a change in processes with the implementation of Oracle Cloud, resulting in the purchase to pay cycle for certain goods ordered directly now being unavoidably longer. Steps are in place to avoid late payments in 2026-27.

Legal support

Our in-house legal team consisted of our Head of Legal Services and Principal Solicitor. Together they provided legal support to PIRC being supplemented, where required, through the engagement of external solicitors, currently Anderson Strathern Solicitors.

8. PIRC Investigations

The Investigations Team continues to deliver independent scrutiny across a large and complex portfolio of cases, involving a wide variety of significant investigations undertaken across Scotland.

Through professionalism, expertise and a commitment to continuous improvement, we strive to deliver timely, high-quality investigations that provide assurance, promote accountability and strengthen public trust in policing oversight.

The cases we investigate arise from referrals received from a range of organisations including COPFS, Police Scotland and other policing bodies operating in Scotland. Referrals may relate to deaths in custody or following police contact; serious incidents involving the police such as the use of specified police weapons; and allegations of criminal conduct by a person serving with the police. PIRC must investigate incidents referred by COPFS but has discretion as to whether incidents referred by policing bodies require investigation.

PIRC operates a 24/7 on-call service throughout the year, providing an immediate response to serious incidents involving the police. This critical function ensures independent scrutiny and oversight from the earliest opportunity and places significant operational responsibilities on investigative staff outside normal working hours.

Referrals

We received 745 referrals over the course of 2025-26, which represents a significant demand on our resources.

This year, we experienced an overall decrease of 18.3% in the number of referrals received in comparison to the 912 received the previous year (2024-25).

During 2025–26, 185 referrals progressed to full investigation. While this represents a modest decrease of 2.6% compared with 2024–25 (190 investigations), it remains significantly above historic levels, standing 16.4% higher than the three-year average of 159 investigations per year. This sustained level of demand reflects the continuing volume and complexity of matters referred to PIRC and the important role played by our investigations function in providing independent scrutiny and assurance.

Referrals received from policing bodies – where PIRC may exercise discretion as to whether to investigate – are thoroughly assessed and subject to robust scrutiny before a decision is taken as to whether a full, independent investigation is required.

Investigations

Our Investigations Team experienced a significant increase in workload, driven not only by the higher number of referrals but, more notably, by the growing complexity and seriousness of the matters under investigation. Cases increasingly involve multiple lines of enquiry, extensive evidential review and heightened stakeholder engagement. Cases may also have more complex legal and procedural considerations. These factors have resulted in investigations requiring substantially more time, specialist expertise and supervisory oversight to ensure thorough, proportionate and high-quality outcomes to ensure public confidence in our independent investigatory effectiveness and process.

Of the 185 investigations commenced in 2025-26:

- 175 (95%) were at the direction or instruction of COPFS. 50 investigations were specifically directed by COPFS (encompassing deaths and other criminal matters) while a further 125 were undertaken in accordance with the Crown's standing instruction that PIRC investigate all criminal allegations against the police that engage Article 3 and/or Article 5 of the European Convention on Human Rights (this includes allegations of assault and unlawful detention)
- 10 (5%) discretionary investigations were initiated as a result of police referred matters. In comparison, in 2021-22, PIRC initiated 31 discretionary investigations – 25% of all investigations that year.

Discretionary investigations have decreased as a result of the significant demands placed on PIRC's resources by mandatory investigations arising from instructions issued by COPFS. The increase in Crown-directed work has significantly impacted our available capacity to undertake discretionary investigations. Nonetheless, all referred matters continue to be subject to detailed scrutiny and assessment, to ensure that matters that require an investigation are still progressed. In previous years, lower demand enabled PIRC to undertake discretionary investigations into specific thematic areas, such as the use of TASER or PAVA on children. We consider such thematic work to be of value, to highlight areas for improvement or provide assurance about the policing service provided to the public.

As set out in our Strategic Objectives, we aim to complete 80% of Category A investigations within 90 working days and 80% of Category B and C investigations within 120 working days. During 2025-26, we achieved our target for Category A investigations. While the targets for Category B and C investigations were not met, performance was impacted by a significant increase in operational demand, particularly in relation to Category A and other high priority investigations.

These cases required the allocation of investigative resources to matters involving the highest levels of risk, complexity and public interest, affecting our ability to meet timescale targets across all investigation categories.

Recommendations

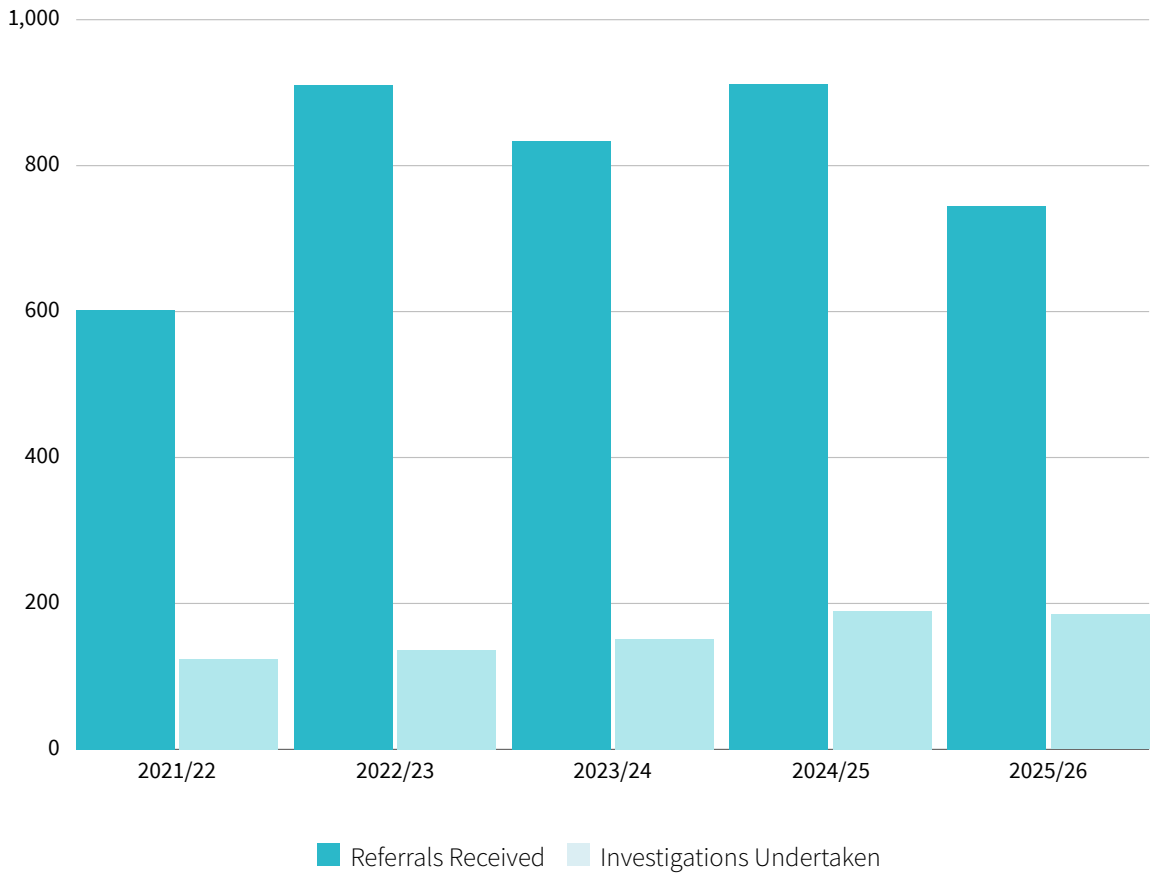
PIRC regularly makes recommendations as a result of discretionary investigations into police referred incidents. These recommendations often highlight the need for improvements to processes and procedures, albeit there is no obligation on policing bodies to implement them. Examples of recommendations made this year are:

- PIRC conducted two investigations involving the discharge of TASERs upon persons within vehicles. Our findings reinforced the need for ongoing training, supervision and adherence to operational guidance. PIRC recommended that Police Scotland consider issuing guidance to Specially Trained Officers, who are trained and authorised to carry TASER devices, in relation to identified risk factors in such circumstances and reinforce guidance in respect of divisional officers' roles when involved in vehicle pursuits.
- PIRC investigated an incident where Police Scotland Authorised Firearms Officers (AFOs) attended a report of an injured deer near a motorway, which posed a risk to members of the public. AFOs discharged multiple rounds to end the animal's suffering. We recommended that Police Scotland issue guidance to all Initial Tactical Firearms Commanders (ITFCs) to remind them of the requirement to consult a Firearms Tactical Adviser (FTA) as soon as practicable; and to remind all Operational Firearms Commanders (OFCs) of the requirement to be located in a position where they are able to maintain effective command of the incident in order to provide support and guidance, as outlined within the College of Policing's Authorised Professional Practice for Armed Policing Command.
- PIRC investigated a serious injury following police contact where a woman was sexually assaulted in a domestic setting. We recommended that Police Scotland ensure that Area Control Room (ACR) supervisors review incidents that have been graded as requiring a prompt response and have not been actioned within designated timescales. We said that, in such incidents, staff should be reminded of the importance of re-contacting the person reporting the incident to gain additional information which may further inform the police response. We also recommended that Police Scotland remind officers of the importance of conducting all relevant checks when attending an incident that may have a domestic element.

Data charts

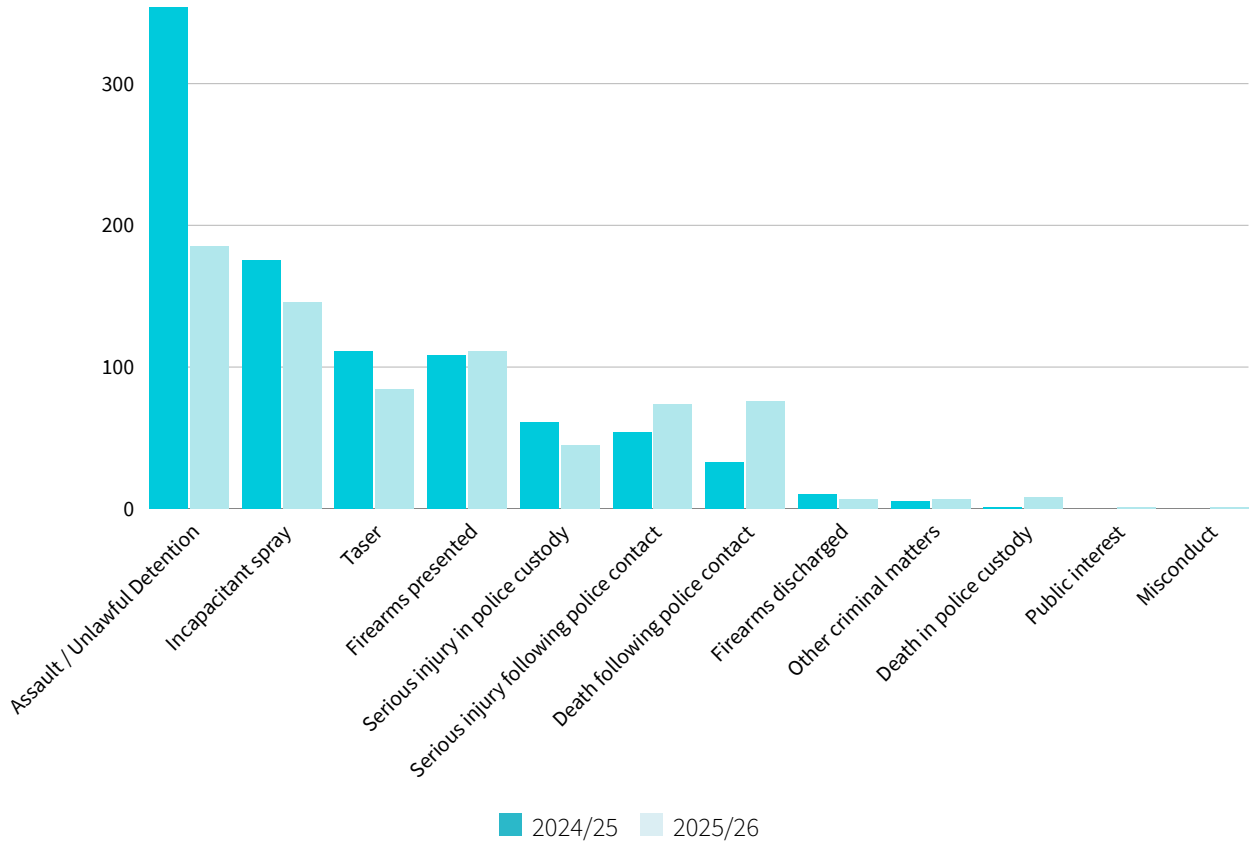
Referrals and Investigations 2021/22 to 2025/26

Financial year	Referrals received	Investigations undertaken
2021-22	602	124
2022-23	911	136
2023-24	834	151
2024-25	912	190
2025-26	745	185



Referrals by enquiry type 2025/26 v 2024/25

Referral Type	2024-25	2025-26
Assault / Unlawful detention	354	185
Incapacitant spray	175	146
Taser	111	84
Firearms presented	108	111
Serious injury in police custody	61	45
Serious injury following police contact	54	74
Death following police contact	33	76
Firearms discharged	10	7
Other criminal matters	5	7
Death in police custody	1	8
Public interest	0	1
Misconduct	0	1
Total	**912**	**745**



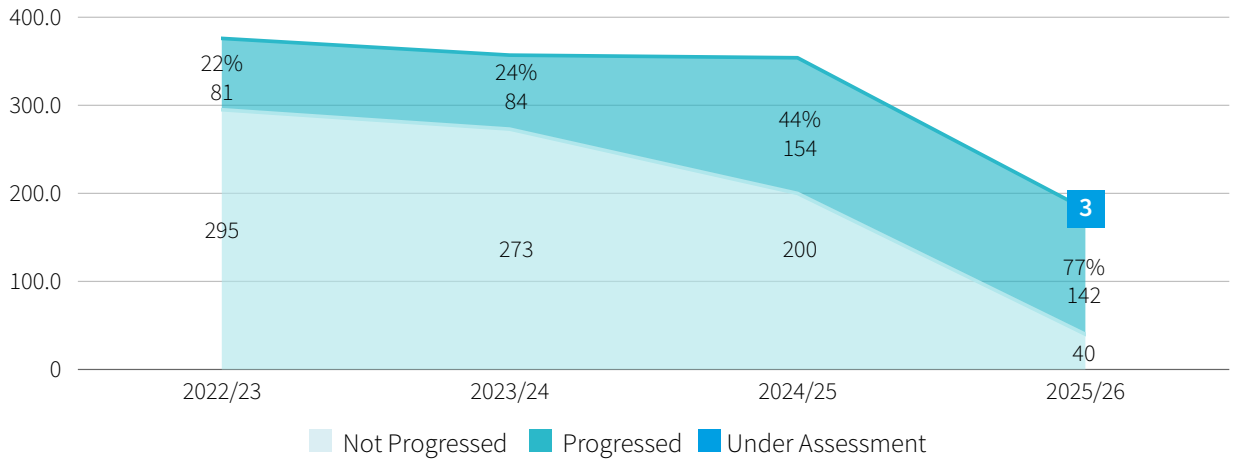
The number of referrals relating to assault and unlawful detention reduced significantly from 354 to 185 during the reporting period. While the reasons for this decrease cannot currently be determined, PIRC is actively engaging with Police Scotland who are undertaking work to monitor referral levels and explore any underlying factors or trends that may be influencing this reduction.

While referrals relating to allegations of assault and unlawful detention have decreased, the majority of such referrals meet the threshold for investigation.

On occasion, we receive two referrals about the same incident. For example, a death may be initially referred to us by Police Scotland, and thereafter we may be instructed to investigate the death by COPFS. In such cases, we may record two referrals. This is demonstrated in the above table where we have recorded eight referrals regarding deaths in police custody. These referrals related to four deaths in custody, each of which was investigated by PIRC.

Standing instruction (assault / unlawful detention) Referrals Progressing to investigation (2022/23 to 2025/26)

Financial year	Not Progressed	Progressed	Under Assessment	Total	% Progressed
2022-23	295	81	0	376	22%
2023-24	273	84	0	357	24%
2024-25	200	154	0	354	44%
2025-26	40	142	3	185	77%



Note: Comparable data is available only from 2022-23 onwards. This reflects a change in referral arrangements following an instruction issued by COPFS in October 2021, requiring all allegations of assault and unlawful detention engaging Articles 3 and 5 of the European Convention on Human Rights (ECHR) to be referred to PIRC. As a result, data prior to 2022-23 is not directly comparable with subsequent years and has therefore been excluded from trend analysis.

In 2025-26, the number of criminal allegations assessed as meriting investigation remained high and the conversion rate from referral to investigation increased further. This is due, in part, to the court's judgment in the Lord Advocate's References Nos. 2 and 3 of 2023 regarding the law of corroboration, which has broadened the circumstances in which allegations may warrant further investigative scrutiny.

In addition, the rollout of Body Worn Video (BWV) across policing has had a significant impact on PIRC casework as we review available BWV for all referrals. This is resource intensive. While BWV can provide valuable evidential material and assist in understanding key aspects of an incident, it captures only a snapshot of events and often leads to a requirement to conduct further investigation to truly understand the incident.

Engagement

PIRC's Investigations Team engages with stakeholders, partners, and agencies wherever possible and appropriate. This is to ensure we work together effectively and efficiently on behalf of Scotland's communities. In 2025-26, this included:

- Contributing to quarterly engagement meetings with police Professional Standards Departments including both the Death and Serious Incident and Criminal Teams to ensure ongoing quality and consistency of referrals.
- Regularly engaging with Procurator Fiscal deputes across COPFS including the Scottish Fatalities Investigation Unit (SFIU) and the Criminal Allegations Against the Police Division (CAAPD).
- Attending a multi-agency table-top exercise at His Majesty's Naval Base (Clyde) – Operation Vanguard, a joint exercise with MDP, MOD, Police Scotland, and other frontline agencies.
- Providing Post Incident Managers course inputs to both Police Scotland and MDP on the role of PIRC during Post-Incident Procedures.
- Delivering inputs at the Scottish Police College, including to the Senior Investigating Officers course, the Family Liaison Officer (FLO) course and C3 Leaders Seminar to raise awareness of the role of PIRC.
- Attending the National FLO Conference.

Training

PIRC actively seeks to attract candidates from a broad range of societal and professional backgrounds, recognising the value that diverse perspectives, experiences and skillsets bring to our organisation. By building a workforce that better reflects the communities we serve, we enhance our effectiveness and strengthen public confidence in our work. This is supported by robust, fair and transparent recruitment processes that encourage applications from all backgrounds and ensure appointments are made on merit, based on the skills and experience required for each role. We support investigators through robust initial and ongoing training, and professional development.

Over the course of 2025-26 and looking ahead, the key achievements are:

- ☑ 10 staff visited a Police Scotland custody centre to enhance familiarisation of custody premises and procedures
- ☑ Seven trained FLOs attended the National FLO Conference at the Scottish Police College
- ☑ Six Sexual Offences Liaison Officer (SOLO) trained staff attended a Police Scotland SOLO refresher course to maintain their professional skills
- ☑ One member of staff trained as an Interview Advisor
- ☑ One member of staff was trained in Level Two Closed Circuit Television (CCTV) retrieval.
- ☑ Three staff were trained as Crime Scene Managers
- ☑ 23 staff completed the Initial Investigative Interviewing Course
- ☑ Five staff completed the Detective Training Investigator's Development Programme
- ☑ 11 Staff completed CLUE[2] refresher training.
- ☑ A CPD day was held for all investigations staff, with a focus on investigative interviewing and family liaison.

[2]CLUE is a bespoke electronic information management system used by PIRC to manage investigative material and records.

9. PIRC Reviews

During the year, the Reviews Team continued to provide an effective and timely service to members of the public.

Through our Complaint Handling Reviews (CHRs), we independently assess how policing bodies have dealt with complaints, helping to ensure that complaints are handled fairly, consistently and in accordance with our Statutory Guidance. By promoting adherence to our guidance, we support continual improvement in police complaints handling across Scotland and help to strengthen public confidence in the process.

In 2025-26, the Reviews Team continued to improve the timeliness of CHRs. Our strategic objective is to conclude 80% within 90 working days. We achieved this target in 99% of cases. The average time taken to conclude a CHR application, excluding cases resolved through the Commissioner's discretionary decision-making power, was 45 working days, ensuring members of the public received prompt and effective outcomes.

In 2025-26, we:

received **295** new CHR applications, a **29%** rise from the previous year	assessed **965** individual complaint allegations	reviewed **504** individual complaint allegations	dealt with a further **427** allegations by issuing a discretionary decision letter
referred **34** complaint allegations to policing bodies as missed complaints	issued **141** CHR reports and **146** discretionary decision letters	made **231** recommendations in relation to shortcomings we identified	issued **nine** reconsideration directions.

Overall, 48% of the complaints we reviewed were handled to a reasonable standard. This compared to 60% of complaints being reasonably handled the previous year. Recognising the need for improvement, we continued to provide support and oversight to policing bodies through training, probationer forums and regular engagement meetings. This work helps to promote consistency, share learning and address emerging trends and challenges across police complaint systems.

We continue to promote a culture of learning and improvement in police complaint handling arrangements. Over the past year, we identified 177 Learning Points for policing bodies. We have also highlighted several examples of good complaint handling practice and provided advice and guidance to police complaint handlers to help raise standards and improve service delivery.

Key themes from our learning points were:

- inappropriate use of frontline resolution in cases where complaints arose from serious incidents or where complaints were complex in nature
- significant lack of engagement with complainers, including failures to obtain a statement of complaint or agree the heads of complaint at the start of the complaint enquiry.

Delivering on behalf of the public

Example one

During the year, we developed the **Complaint Handling Assessment and Reporting Toolkit (CHART)** to provide a structured and evidence-based framework for assessing the effectiveness of police complaint handling arrangements. The toolkit sets out eight key characteristics of efficient and effective complaint handling arrangements:

- **Responsive** – timely handling of complaints and effective case progression
- **Effective communication** – clear, accessible and meaningful engagement with service users
- **Accessible and inclusive** – ensuring the complaints process is accessible to all
- **Fair and impartial** – objective, consistent and evidence-based decision-making
- **Effective outcomes and remedies** – delivering appropriate outcomes, learning and corrective action
- **Learn and improve** – using complaints and feedback to drive continuous improvement
- **Compliance and governance** – maintaining robust oversight, accountability and adherence to standards
- **Roles and responsibilities** – ensuring staff are trained, supported and accountable.

By bringing together evidence from performance data, reviews, audits and stakeholder feedback, CHART will support consistent assessment, drive continuous improvement and provide assurance that complaint handling arrangements deliver timely, fair and effective outcomes for the public. The toolkit has been developed over the course of the year in consultation with partners. Following further refinement and engagement with partners about its application, it is intended that PIRC will commence using CHART in early 2027-28.

We will use CHART to assess our own complaint handling arrangements too - to ensure that they remain effective, robust and efficient.

Example two

We recognise that navigating the police complaints and Complaint Handling Review (CHR) process can be challenging, particularly for people who may be vulnerable due to their personal circumstances or previous experiences, or who may have additional support needs. We are committed to making the process as accessible and user-friendly as possible by ensuring that applicants understand how the system operates, what they can expect at each stage, and the scope and limitations of the CHR process.

During the year, we worked with our communications colleagues and external website providers to develop and launch a digital animation to support complainers and members of the public. The animation provides a clear and accessible explanation of the CHR process, helping applicants understand how reviews are conducted, what outcomes may be available, and what matters fall outside PIRC's remit, enabling them to make informed decisions and helping to manage expectations from the outset.

Example three

To improve accessibility and support meaningful engagement with our services, we collaborated with colleagues across our Communications and Administration teams to launch a dedicated Support Contacts and Advocacy page on our website.

The page signposts visitors to a range of advocacy groups, support organisations and specialist services that can provide tailored advice and guidance on a wide variety of issues. This helps individuals access the support they need, better understand our processes and participate more confidently and effectively in their interactions with PIRC.

Example four

In July 2024, the United Nations Convention on the Rights of the Child (UNCRC) was incorporated into Scottish domestic law via the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024. The 2024 Act makes it unlawful for Scottish public authorities – including policing bodies and PIRC – to act, or fail to act, in a way which is incompatible with the UNCRC requirements.

Our team has developed statutory guidance for policing bodies on Child Friendly Complaint Handling. The guidance supports the police to comply with the UNCRC by ensuring they have clear and robust procedures in place to deal with complaints involving children. We have also developed guidance for PIRC's own staff when carrying out CHRs involving children or when dealing with complaints about PIRC.

PIRC launched our Child Friendly Complaint Handling Guidance for Policing Bodies in July 2026 to coincide with the second anniversary of the 2024 Act.

Engagement

We continue to place significant importance on engaging with our key stakeholders. Through open dialogue, collaboration and the sharing of learning, we seek to improve the quality of police complaint handling, promote a culture of learning from complaints, and reinforce public confidence in the fairness, transparency and accountability of the complaints system.

Our Reviews Team supported Police Scotland's Professional Standards Department in delivering induction training to new complaint handlers and providing follow up training and interactive workshops to help raise standards and embed good complaint handling practice.

We strongly believe that proactive engagement and effective communication with policing bodies can promote good practice and help to address any emerging themes or highlight areas for improvement. Our Reviews Team also organised Practitioner Forums, a series of interactive workshops which enabled PSD complaint handlers and our staff to come together, discuss practical issues, address concerns, provide assurance and highlight examples of good practice.

The National Complaint Handling Development Group provides an essential forum for Police Scotland, SPA and PIRC to discuss improvements to complaints policies and procedures, review and drive forward the progress of audit recommendations, highlight emerging themes, share best practice and improve communication and coordination between member organisations. Our Reviews Team continues to make a vital contribution to the work of this group and provides expert advice and guidance on police complaint handling and supports our key partners to deliver a good service to the public.

Audit

Our audits of police complaint handling arrangements provide independent assurance on how those processes operate in practice. They enable us to assess compliance with our Statutory Guidance, identify good practice and areas for improvement, and support continuous improvement in complaint handling across Scotland's policing system.

This year, we continued to liaise with Police Scotland to support the implementation of the recommendations made in our Six Stage Audit Report, published in July 2024. In that report, we made ten recommendations designed to:

- ☑ improve the accessibility of the complaint process
- ☑ enhance communication with complainers
- ☑ revise guidance available to police complaint handlers
- ☑ strengthen procedures for recording and cascading learning
- ☑ require Police Scotland to undertake a performance data review of increasing demand and available resources to establish an evidence-based approach with new key performance indicators for different types of complaints.

We are encouraged that, by February 2025, four of the recommendations had been implemented. Those implemented recommendations focused on improving the accessibility, recording and governance of complaint handling. Police Scotland introduced website functionality enabling complaint information and forms to be accessed in multiple languages, while the Record of Assessment form was updated to incorporate consideration of perishable evidence. Greater clarity was also achieved in the recording of separate contact logs, and a new process was introduced to capture learning and quality assurance activity. These measures have strengthened governance and contributed to more effective organisational learning from complaints.

Those six recommendations which remain outstanding focus on improving communication with complainers, strengthening guidance for complaint handling, and enhancing oversight of performance, resourcing and organisational learning. Recommendation 2, relating to the recording of gender information on the online complaint form, has now been closed and is no longer being pursued. We will continue to engage with Police Scotland to oversee the successful implementation of the outstanding recommendations.

Police Scotland's Operation Glade

Throughout the year, Police Scotland faced ongoing challenges in managing a substantial backlog of non-criminal complaints carried forward from previous years. As a result, delays in allocating and concluding complaint enquiries persisted, despite efforts – via Operation Glade – to improve performance through additional resourcing and targeted improvement initiatives.

PIRC maintained regular engagement with Police Scotland regarding its backlog, providing scrutiny, support and challenge to promote improvements in the efficiency and effectiveness of complaint handling arrangements.

We continue to monitor the impact of Operation Glade and are engaged with senior officers and staff from both Police Scotland and the SPA regarding the situation. We also continue to assess the impact of the backlog, and Police Scotland's efforts to address it, on PIRC.

10. PIRC Corporate Services

Over the past year, the Corporate Services team has remained focused on supporting colleagues as they continue to deliver our statutory duties and organisational objectives against a backdrop of increasing workload demands. Staff wellbeing remains a key priority, recognising the vital role our people play to secure public confidence in policing in Scotland.

Staff must be equipped with the knowledge and skills to develop in their roles and encouraged to have a healthy work-life balance. Full-time staff work a minimum 35-hour week and are actively encouraged to disconnect in line with our hybrid working policy. PIRC has several internal staff groups, where staff can influence policy development or join internal initiatives and wellbeing activities, while building an inclusive place of work.

As well as managing our HR function, the Corporate Services Team delivers a broad range of services including finance, information governance, procurement and IT. Together, these functions help ensure that PIRC is well governed, operates effectively and is equipped to achieve its objectives.

We are also committed to supporting the public through the provision of information.

Here are some of our key performance measurements:

	2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20
FOISA Requests	63	70	42	85	97	74	57
DPA Requests	78	82	61	76	92	92	39
Complaints about PIRC	10	14	12	13	27	12	21
Staff Attendance	94.7%	96.1%	97.4%	96.4%	96.3%	98.1%	98.2%
Staff Turnover	5%	9.1%	5%	11.34%	13.53%	8.90%	9.0%
Posts Advertised	12	7	18	10	29	7	3
Interviews held	90	31	59	67	67	28	13
No. Staff Started	11	8	12	10	22	5	9
% Payments to Suppliers within 10 days	94.9%	98.1%	98.6%	100%	100%	100%	99.2%

Supporting, valuing and investing in our people

Recruitment

We invest heavily in our workforce. Recruiting staff with the right skills and experience is essential to our success. As outlined in our Annual Business Plan 2025-26, we were aware that the competency-based application and interview process may not have been offering the best recruitment experience for managers or applicants. We were keen to introduce a process where candidates had the opportunity to fully demonstrate their skills and experience.

It was determined that adopting the Civil Service Success Profiles framework Success Profiles: Civil Service behaviours - GOV.UK would deliver a more flexible and inclusive approach to recruitment, and allow us to:

- have the best possible chance of finding the right person for the job
- better reflect the diversity of roles across the organisation
- provide opportunities for candidates to demonstrate their skills across a broader set of criteria
- retain talent and experience.

There are five elements to this framework and, although each role will require a different approach, in most cases PIRC will base recruitment upon:

- Behaviours
- Experience
- Technical skills

Alongside the introduction of Success Profiles, recruiting managers were trained in the new recruitment process to ensure consistent application whilst building confidence in the approach, and supporting continuity of recruitment activity across the organisation.

The HR and Communications Teams worked in collaboration with our website provider, Union, to develop an online HR portal designed to improve the candidate experience and streamline recruitment activity. The key aims of the portal were to:

- increase the diversity of candidates by removing the reliance on competency questions only
- allow candidates to evidence skills relevant to the vacancy
- reduce the administration burden on PIRC's HR team
- allow for easier communication with candidates via the portal
- enable equal opportunities monitoring data to be entirely anonymised.

SLT, staff representatives, and internal groups were involved in testing and providing feedback as the portal developed. We were delighted to launch the portal alongside success profiles in March 2026. This coincided with us receiving support to recruit through the increase to our resource budget for 2026-27.

We interviewed 90 people in the last year, 38 of whom were interviewed in March alone. In 2026-27, the Corporate Services Team will survey users of the portal to ensure we continue to meet our aims.

Training and development

Through the year, we also concluded the action plan from our 2024 Staff Survey and are now finalising our plans for launching our 2026 survey.

Staff development remained a priority, and managers were encouraged to use the personalised training plans as a discussion point in their one-to-one meetings. This allowed training leads from each of the teams to proactively engage with the training coordinator to plan essential and developmental training over the course of the year.

Public bodies are required to seek best value when procuring training and development opportunities for staff. Our Training Coordinator has established strong relationships with both internal and external trainers to ensure that learning and development activities meet operational requirements while remaining cost-effective.

Training is delivered in-house wherever appropriate for a number of additional reasons:

- PIRC staff with specialist subject knowledge can design and deliver high-quality training tailored to organisational needs
- internal trainers have a strong understanding of PIRC's work and culture, making the content more relevant and practical for staff
- staff can continue to access advice and guidance from internal trainers after the training has been delivered
- external providers may offer more generic content that is less directly applicable to the specific nature of PIRC's work.

Example one

Our Information Team provides Freedom of Information (Scotland) Act (FOISA) training to all staff every two years. Because the training is delivered internally, it is tailored to PIRC staff and the type of requests we receive.

The FOISA sessions equip staff by:

- refreshing overall awareness of FOISA and who it applies to
- helping staff identify a valid Freedom of Information (FOI) request and how to respond
- highlighting the need to retain documents in line with policies such as Records Management
- outlining best practice for handling complaints and appeals.
- signposting to how exemptions are applied.

We held nine sessions which were attended by all staff – and the feedback was overwhelmingly positive:

- "Content was specific and easy to follow."
- "The duration and level of detail was appropriate to my role."
- "Relaxed, friendly atmosphere. Training was relevant and delivered well."
- "We were provided with the relevant parts that are in relation to our job roles. I think it's important to keep it under two hours of training, which it did."
- "A very timely reminder that information requests can be something simple and a request via an email from persons we engage with."
- "The examples were very helpful to put the theory into context. Also, the quiz was great - really makes everyone think."
- "An enjoyable course, as always. Like that it's in person as feel it gets better participation from the group which adds to its effectiveness."

Rather than delivering the sessions remotely, colleagues attend the training in person. Each session begins with an interactive quiz designed to encourage participation and discussion, while also identifying potential knowledge gaps.

The benefits are tangible: PIRC consistently responds to FOISA requests on time. That is why our team was asked to give a presentation and share our approach with other information practitioners during a networking session.

The presentation highlighted several factors, including the knowledge of our staff and the importance our SLT attaches to ensuring FOISA requests are addressed.

As training on FOISA is run every two years, next year we will focus on data protection and cyber security.

Example two

We also work closely with our partners at the Scottish Police College to access specialist training, which is essential for PIRC staff. One example of this is the Initial Investigative Interview Skills course, which was delivered by staff from detective training for 23 of our investigators.

As there were so many attendees, the trainers attended our premises which enables us to keep costs to a minimum.

Staff were trained on topics such as:

- Witness interviews
- Suspect interviews
- Interview planning
- Questioning styles

This course forms part of the Scottish Police College pathway to access other detective training courses and the delivery of this course ensured PIRC staff have the relevant skills and experience to support their roles as Investigators.

Staff feedback included:

"The course was engaging, with plenty of discussions and the mock interviews were a great opportunity to practise our skills in a safe training environment."

"The course provided a good overview of the aspects of witnesses and suspects in relation to gathering information and preparing for witness and suspect interviews."

"The trainers were very knowledgeable, personable and had a great delivery style. I enjoyed a new style of learning in terms of witness interviews."

Living Wage Employer

In September 2017, PIRC became an accredited living wage employer. All employees, regardless of whether they are direct employees or third-party contracted staff, receive a minimum hourly wage of £13.45 which is significantly higher than the statutory minimum for over 25s of £12.21 per hour. The accreditation programme in Scotland launched in April 2014. It is an initiative from The Poverty Alliance, in partnership with the Living Wage Foundation, which is funded by the Scottish Government.



Working together to build an inclusive environment

We continued our commitment to inclusion and building a diverse workforce drawn from different cultures and experiences. In 2024, we launched our first Equalities Strategy, and one of the actions was to carry out a Talent Inclusion and Diversity Assessment (TIDE).

This comprehensive evaluation and measurement tool was developed by the Employers Network for Equality and Inclusion (now ONVERO) and required members of our Diversity, Equality and Inclusion group and our SLT to complete the self-assessment questionnaire. The results of our questionnaire were benchmarked against similar organisations, which allows PIRC to see how we perform in comparison to other organisations. The results also suggested areas for improvement, allowing an action plan to be developed.

We were delighted to achieve a Bronze Award with a score of 65%, a good achievement for our first year participating.

Based on the recommendations, PIRC has implemented several actions including:

- ☑ Formalising DEI Governance and Accountability
- ☑ Annual SLT review of DEI Strategy and progress
- ☑ Quarterly reporting from DEI group to SLT on TIDE outcomes and progress against the action plan
- ☑ Inclusion of DEI objective within all staff appraisals, supported by interim HR compliance checks
- ☑ Inclusive Leadership training programme (ongoing)
- ☑ Reviewing our data collection forms to ensure that clear privacy safeguards and “prefer not to say” options are in place
- ☑ Inclusive recruitment with the use of gender neutral and accessible language in job adverts and a more rounded interview process.
- ☑ Supporting and encouraging trust, engagement and taking steps to change “how things are done” day to day.
- ☑ Linking staff wellbeing and belonging to DEI, not separating them.

Our DEI group meets regularly and reports all actions and outputs to SLT. The group has grown in membership, resulting in a wider representation of staff from each of our business areas.

Supporting safer and empowered communities

We are committed to making a real difference to our communities. That is why we are continuing to link our charity work directly to the Social Impact Pledge.

This initiative was launched by the Scottish Government to tackle inequalities and ensure that empowerment sits at the heart of public sector. The Pledge aligns to the Community Empowerment (Scotland) Act 2015.

Over the course of 2025-26, we held a festive fun day; we also held several fundraising ‘roll with it’ days which gave staff the opportunity to donate to good causes while enjoying a short break with colleagues over a spot of breakfast.

We raised £700 for two staff nominated charities:

St Andrews Hospice: whose goal is to provide physical, psychological, social and spiritual care for patients in a calm, peaceful and welcoming environment. In addition to the cash raised, we collected toiletries for carers to use while they are spending time with their loved ones.

Indepen-dance: a Glasgow-based organisation whose aim is to create opportunities for disabled and non-disabled people and carers to enjoy, express and fulfil their potential through dance.



Sustainability

Although PIRC is exempt from mandatory sustainability reporting requirements, we are committed to reducing our carbon footprint. Our hybrid working model and use of technology have reduced travel to the office which is also managed in line with our Environmental Action plan. Sustainability is woven into all our business decisions. Our Environmental Policy was reviewed in March 2025, and we drafted an action plan for 2025-26 to reinforce our commitment to environmentally friendly working practices. An action plan for 2026-27 is currently being produced to continue our work in this area. During 2025-26 we:

- Donated 32 computer devices to the Turing Trust for education programmes in developing countries.
- Supported recycling initiatives both local and national including Podback (over 4,500 drink pods) and LAMH (over 562 kilos of paper as well as 240 kg of IT equipment) while also launching our Rag Box to encourage recycling of unwanted clothing.
- Promoted Scotland's Climate Week and office eco-friendly initiatives such as energy efficiency and recycling via staff reminders and refreshing posters throughout our offices.
- Continued to select recycled or eco-friendly items when purchasing furniture and office supplies where possible.

Sharon Smit
Accountable Officer
29 October 2026

11. The Accountability report

Corporate governance report

In 2025-26, PIRC's SLT consisted of:

Laura Paton
Commissioner

Phil Chapman
Director of Operations

Sharon Smit
Head of Corporate Services
(Accountable Officer)

Sharon Clelland
Head of Legal Services

Ilya Zharov
Head of Reviews and Policy

Raymond Brown
Head of Investigations

Our Senior Leadership Team met 12 times in 2025-26 and completed its annual review of the Terms of Reference. The Team provide strategic oversight of organisational performance, risk management, policy review and development, financial stewardship and other matters of strategic importance through its monthly meetings. This work is supported by the Head of Corporate Communications and the Finance Manager, who attend each meeting, as well as by other members of staff who are invited to contribute specialist advice, updates or presentations as required.

The PIRC Register of interests is available on our website pirc.scot. Based on robust assurance, there are no interests that conflict with the interests of PIRC.

There were no data related security incidents which required to be reported to the Information Commissioner's Office.

The AAC was chaired during this reporting period by Elizabeth Humphreys and had four committee members: Michelle Wailes, Robert Scott, Lena Collins and John McCroskie. Kate Thomson was also co-opted to the committee.

The committee met quarterly to provide independent oversight and scrutiny of financial performance, risk management and governance; to monitor PIRC's performance against actions identified by internal or external audit; and to review the annual accounts. They also provided independent insight and challenge to the PIRC's strategic review process. They met with the Commissioner, Director of Operations and Head of Corporate Services/Accountable Officer quarterly.

Throughout 2025-26, as a requirement in the PECSS Act, PIRC liaised with the Scottish Government on the transition of the AAC to the newly appointed Statutory Advisory Board (the Board). PIRC was instrumental in ensuring that the Framework Agreement and Terms of Reference were agreed ahead of an independent recruitment campaign taking place. As of April 2026, the PIRC Board was in place. This will be chaired by Maureen Mallon, with Michelle Wailes, John McCroskie, Alan Wright and Gary Stewart as members.

The Board's key role is to provide robust scrutiny of the governance, risk and financial processes deployed by the PIRC while acting as a critical friend. They will also provide oversight of the PIRC Key Performance Indicators (KPIs) and Strategic Objectives and promote and build public confidence in the PIRC.

Internal audit was provided by the Scottish Government, with the AAC approving a three-year audit programme. They also approved our annual internal audit plan for the year which was linked to risks on our corporate risk register and revisited ahead of each audit to ensure that we addressed appropriate areas of risk.

Audit Scotland was appointed as our external auditor for 2025-26. This was their fourth year as our auditors, and we endeavoured to provide all relevant material for the audit and an insight to our work which differs from most other public sector organisations. Audit Scotland attended all AAC meetings since taking up appointment. This enabled its auditors to meet with us in person to discuss performance, risk and how we operate.

We would like to thank all members of the former AAC for their contribution, scrutiny and support over the financial year.

Accountable Officer's report

Statement of Accountable Officer's responsibilities

In terms of the Police, Public Order and Criminal Justice (Scotland) Act 2006, Scottish Ministers have directed PIRC to prepare for each financial year a statement of accounts as set out in their Accounts direction.

The accounts are prepared on an accruals basis and must give a true and fair view of PIRC's situation and of our comprehensive net expenditure, financial position, cash flows and movement in taxpayers' equity for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the Financial Reporting Manual (FReM) and to:

- Observe the Accounts direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the FReM have been followed and disclose and explain any material departures in the financial statements.
- Prepare the financial statements on a 'going concern' basis, unless it is inappropriate to presume that the Commissioner will continue in operation.
- Confirm that the annual report and accounts is fair, balanced and understandable, and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced, and understandable.

As Accountable Officer I am not aware of any 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 aware of this information.

As Accountable Officer, I confirm that this annual report and accounts is fair, balanced, and understandable and that I take personal responsibility for the annual report and accounts, and the judgements required for determining that it is fair, balanced, and understandable.

The governance statement

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of PIRC's policies, aims and objectives. I am also responsible for safeguarding the public funds and assets assigned to PIRC, in accordance with the responsibilities set out in the 'Memorandum to Accountable Officers.'

The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively, and economically. This process has been in place for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve PIRC's policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

The processes within the organisation have regard to the guidance to public bodies in Scotland issued by Scottish Ministers and set out in the Scottish Public Finance Manual with further guidance contained within the Governance and Accountability Framework document agreed with Scottish Government.

As Accountable Officer I also have responsibility for reviewing the effectiveness of the systems of internal control. The following processes have been established to inform my review.

The SLT develops and monitors the plans and agrees the strategic direction of the organisation under the direction of the Commissioner.

The Head of Corporate Communications and the Finance Manager also support and attend the group. It considers regular reports from the managers on progress towards meeting the organisation's performance objectives as well as reviewing PIRC's risk register and other standard corporate documents.

PIRC had an AAC during this reporting period which met four times. The AAC provided independent challenge in areas of risk management, governance, internal audit, and performance. It also reviewed our annual accounts and assurances provided by management.

During the year, our internal auditors conducted high level reviews of the following aspects of our business governance which were linked to our risks:

Internal audits	Assurance Level Provided
Attendance Management Procedures	Reasonable assurance
Payment Processes	Substantial assurance

As this is the first year in which the Scottish Government Internal Audit and Assurance team have acted as Internal Auditors for PIRC, their overall assessment of reasonable, was informed by a relatively limited view across the organisation and a developing understanding of the control environment. Consequently, their opinion reflects the areas reviewed to date, alongside insight gained through ongoing engagement. The review of Attendance Management Procedures included two medium-rated recommendations, while our review of Payment Processes identified one medium and one low-rated recommendation.

Progress on these recommendations will be assessed in 2026-27, with a full report on progress being presented to PIRC's Board later in 2026 in line with our quarterly reporting schedule.

The Head of Corporate Services is designated as PIRC's Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000.

The responsibilities of an Accountable Officer (including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding PIRC assets) are set out in the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government[3].

The Accountable Officer has received assurance checklists and certificates from the SLT members, Head of Corporate Communications and Finance Manager, Corporate Services Manager, HR Officer, and Information Officer in relation to their particular areas of responsibility.

PIRC has a risk policy which sets out the approach to risk management which is kept under annual review. The corporate risk register, which identifies the key risks facing the organisation, the likelihood and impact of the risk forming, the controls in place, the way in which the risk is monitored and any actions to mitigate the risk, is regularly reviewed by SLT, AAC and the Scottish Government at the quarterly Sponsor Team meeting.

Due to discussions on risk at all internal meetings, there is greater awareness of risk and how each member of staff's role contributes towards mitigating that risk for PIRC. When we reviewed the corporate risks, we allocated a team of coordinators to each risk. They met regularly to review the risks, actions and mitigations, and update as required for each risk owner to consider. PIRC remains committed to information management and security and improving our arrangements for data sharing and data protection. Information risk is covered by the normal risk management arrangements.

The system of internal financial control is based on a framework of regular management information, administrative procedures and a system of delegation and accountability. It includes:

- Detailed budgeting processes with an annual budget sign off by the Sponsor Team at the Scottish Government.
- Regular reviews by the SLT of financial reports covering progress towards financial targets.
- Annual reviews and updates to standing orders, scheme of delegation and standing financial instructions.
- Monthly reviews of the corporate risk register.
- PIRC Finance Manager carries out a monthly reconciliation of Oracle Cloud to PIRC bank accounts which the Accountable Officer agrees.
- PIRC Corporate Services Manager carries out monthly payroll reconciliation, reporting any anomalies to the Accountable Officer.

[3]the Memorandum to Accountable Officers for Other Public Bodies issued by the Scottish Government

12. Remuneration & staff report

Remuneration policy (unaudited)

The Commissioner's remuneration is determined by Scottish Ministers. The Commissioner, in turn, determines the remuneration of all staff.

PIRC submits a pay remit within the terms and conditions of the Scottish Government Public Sector Pay Guidance to its sponsoring department at Scottish Government for negotiation on an annual basis.

A two-year pay remit was approved for the financial years 2025-27 which was confirmed after a round of pay negotiations. PIRC also takes account of guidance from the work of the Senior Salaries Review Body.

In line with Scottish Government pay policy guidance, there were no performance or other form of bonus payments made in 2025-26.

In 2025 and up to 31 March 2026, the total remuneration for the members of the AAC was £5,562.

The Chair of our Board was appointed in March 2026 and the total remuneration for 2025-26 was £1,588 due to involvement in recruitment and set up of Board once appointed.

Staff resources (unaudited)

The breakdown of staff resources at 31 March 2026 by sex is shown in the table below:

	All	Male	Female
Commissioner	1	0	1
Directors	1	1	0
SLT	4	2	2
Other Staff	92	41	51
Total	**98**	**44**	**54**

Remuneration and pensions benefits (Audited)

	Salary 2025/26 £'000	Salary 2024/25 £'000	Pension Benefits 2025/26 £'000	Pension Benefits 2024/25 £'000***	Total Remuneration 2025/26 £'000	Total Remuneration 2024/25 £'000
Michelle MacLeod* (left February 2025)	N/A	100-105	N/A	143	N/A	245-250
Laura Paton (started April 2025)	100-105	N/A	41	N/A	140-145	N/A
Phil Chapman	85-90	85-90	34	38	125-130	140-150
Sharon Smit**	85-90	85-90	34	69	120-125	95-100

* Michelle MacLeod left the organisation on 14th February 2025. Full year equivalent salary was £110-115k. updated CSP figures for Michelle McLeod have not been provided due to her retirement.

** Sharon Smit acted up as Commissioner from 14th February to 31st March 2025 and received acting up allowance. Salary banding prior to acting up was in the £85-90k banding.

*** The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less individual contributions. The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights. The Salary category covers both pensionable and non-pensionable amounts. It includes gross salary and, if awarded, overtime, recruitment and retention allowances, taxable allowances and any ex-gratia payments. It does not include employer National Insurance Contributions or pension contributions.

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

****The pension scheme administrator transitioned on the 1 December 2025 to Capita from MyCSP. There is an adjustment for prior year pension benefit accrued as the figures quoted last year were not accurate. The stance by the new pension administrator to correct and present accurate figures is agreed with both Cabinet Office and National Audit Office.

The figures relating to pension and pension benefits are provided by the Civil Service Pension Scheme on behalf of the Cabinet Office

Related Party Transactions

Transactions between SLT and PIRC (2024/25 £nil).

Pensions benefits (Audited)

	Total accrued pension at age 60 as at 31 March 2026 £'000	Real increase in pension sum at pension age £'000	CETV at 31 March 2026 £'000	CETV at 31 March 2025 £'000	Real Value of CETV increase over year £'000
Michelle MacLeod (left February 2025)	N/A	N/A	N/A	1089	N/A
Laura Paton	30-35	0-2.5	478	439	23
Phil Chapman	10-15	0-2.5	213	172	21
Sharon Smit	20-25	0-2.5	369	323	21

Cash Equivalent Transfer Values - CETV (Unaudited)

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

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 pension scheme administrator transitioned on the 1st December 2025 to Capita from MyCSP. There is an adjustment for prior year comparison as the figures quoted last year were a combination of under and overstated. The stance by the new pension administrator to correct and present accurate figures is agreed with both Cabinet Office and National Audit Office.

The real increase in the value of the CETV (Unaudited)

This is the element of the increase in accrued pension funded by the employer. It excludes increases due to inflation and contributions paid by the employee. It is calculated using common market valuation factors for the start and end of the period.

Fair pay disclosure (audited)

The highest paid Director received remuneration of £100,000-£105,000 (2024-25 £110,000-£115,000). The percentage decrease from 2024-25 to 2025-26 for the highest paid Director was 8.3% (9.8% increase from 2023-24 to 2024-25).

In the reporting year, the average remuneration in respect of the employees taken was £52,262 (2024-25 £46,986). This is an increase of 11.23 %, reflecting several pay awards and increments across the period. The range of remuneration in PIRC for the financial year 2025-26 was within the range of £30,000-£35,000 - £100,000-£105,000 (2024-25 was £25,000-£30,000 - £110,000-£115,000).

These remuneration figures exclude pension benefits.

	2025-2026	2024-2025
Highest paid director total pay and benefits	£100,000-£105,000	£110,000 - £115,000
25th Percentile total pay and benefits	£41,643	£40,041
25th Percentile ratio	2.46	2.81
50th Percentile total pay and benefits	£43,934	£42,244
50th Percentile ratio	2.33	2.66
75th Percentile total pay and benefits	£49,121	£45,894
75th Percentile ratio	2.09	2.45

The movement in ratios as shown above is attributable to an increase in the average employee salary through incremental increases and cost of living rises. These increases are in excess in terms of percentage of those awarded to the highest paid Director, in addition to this, new staff are appointed at the lowest point of the pay scale which can impact on the averages.

PIRC believes that the median pay ratio is an accurate reflection of the pay, rewards, and progression policy for employees.

Pensions (Unaudited)

Pension benefits are provided through the Civil Service pension arrangements. Since 2015, all newly hired staff have joined the Civil Servants and others pension scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). Previously, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS).

The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium, or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with pensions increase legislation.

Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 switched into alpha between 1 June 2015 and 1 February 2022.

All members who switched to alpha have their PCSPS benefits 'banked,' with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha (the pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes).

Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement.

For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium.

In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation.

Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004[4].

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution).

Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age.

Pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the highest of 67 or State Pension Age for members of alpha (the pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages).

Further details about the Civil Service pension arrangements[5] can be found at the website.

Employer contributions for 2025-26 were £1,282,009 (2024-25: £1,188,187) and were on average 30% of pay (2024-25: 29%).

Court of Appeal judgement on public sector pension reforms

In 2015 the UK Government introduced reforms to public sector pensions, there were transitional arrangements which treated existing scheme members differently based on their age. Most civil servants were moved into a new ("alpha") pension scheme. In December 2018, the Court of Appeal ruled that the transitional protection provided to some members of the judicial and fire fighters' schemes as part of the reforms amounted to unlawful age discrimination. On 15 July 2019 the Chief Secretary to the Treasury made a written ministerial statement confirming that, as 'transitional protection' was offered to members of all the main public service pension schemes, the difference in treatment will need to be removed across all those schemes for members with relevant service.

Following consultation, the UK Government announced '2015 Remedy' on 4 February 2021 according to which all members of civil service pensions who continued in service from 1 April 2022 onwards do so as members of alpha. Classic, classic plus, premium and nuvos were closed in relation to service after 31 March 2022.

The McCloud 2015 Remedy project formally commenced in April 2021 to address the discrimination deemed to have affected younger members when the reformed schemes were introduced in 2015. The decision announced in February 2021 was that a Deferred Choice Underpin would be introduced allowing members to choose which scheme they wished to be part of for the remedy period which spans from 1 April 2015 to 31 March 2022. Active and deferred members will have the opportunity to make that choice on retirement while retired members will have their award assessed separately for any detriment and they can also choose which scheme benefits they wish to take with their pension payment being retrospectively amended.

A public consultation ran from 6 March 2023 to 14 May 2023 for the detailed changes needed to carry out the McCloud remedy for affected Civil Service Pension Scheme members. These changes will be made in the proposed scheme regulations which will allow the scheme manager to put right any unlawful treatment that happened, whilst providing members with a choice about their pension benefits for the remedy period.

The 2015 Remedy (McCloud) legislation came into effect on 1 October 2023. Almost all of affected members will receive a Remediable Service Statement providing them with their Immediate Choice options compromising Legacy (classic, classic plus, premium and nuvos) and Reformed scheme (alpha). They will receive a key choice illustration document and additional supporting information to help them decide on the benefits they wish to receive for their service within the

[4]the Finance Act 2004 [5]Civil Service pension arrangements

Remedy period. By choosing Legacy they would be joining alpha from 1 April 2022, whilst the Alternative Scheme Option will allow them to join alpha from 1 April 2015.

The aim is for all Remediable Service Statements to be issued to impacted members by 31 August 2025. Due to various complexities, not all Remedy members will receive a Remediable Service Statement or an Annual Benefit Statement. Any members who are thinking of retiring will still be able to submit a retirement quote request.

Further information regarding this discrimination, the latest update on the legislative process and scheme valuations can be found on the 2015 Remedy (McCloud) section of the Civil Service Pensions website

Sickness absence (Unaudited)

During the period ending 31 March 2026, PIRC recorded 1,321 days of sickness absence, representing an average of 14 days per employee. Although this is an increase on last year, where our average was 7.5 days per employee, the increase was not linked to workplace related issues. When employees experience long term absence, we put appropriate support arrangements in place that are tailored to individual needs, including agreed levels of regular contact. We also work closely with Occupational Health to develop and implement effective return to work and re-integration plans.

The Chartered Institute of Personnel and Development and Simply Health[6] in its report published in September 2025, reported that the national average of sick days was 9.4 days of absence. Although we are above that this year, it should be noted that 51.1% of our staff had no absence in the reporting period.

PIRC has a performance target of 95% attendance and our performance for the year to 31 March 2026 was 94.7 %.

Early exit package (Audited)

There has been no voluntary termination payment during the financial year 2025-26 (2024-25: nil).

Diversity, Equality and Inclusion (Unaudited)

PIRC is fully committed to equality and inclusion in the workplace and across our operations. This is reflected in our working practices and policies which are all equality impact assessed. An equality personal objective is mandatory for all PIRC staff. All PIRC staff undertake regular mandatory training in relation to DEI and participate in awareness sessions scheduled throughout the year and new recruits receive training during initial induction.

In addition to this, PIRC offer reasonable adjustments to prospective applicants with a disability to allow consideration for individuals abilities. Where an employee becomes disabled during their employment, we seek to support their continued employment and provide appropriate training and workplace support. Disabled employees are provided with equal opportunities in relation to training, career development, and promotion.

Our DEI group meets regularly throughout the year. This group consists of representatives from each of the business areas within PIRC.

PIRC's expenditure on consultancy (Audited)

	2025-2026	2024-2025
Consultancy:	£0	£0

PIRC expenditure on off payroll matters (unaudited)

PIRC had no off-payroll engagements meeting the reporting criteria during 2025-26

[6] the Chartered Institute of Personnel and Development and Simply Health

Staff numbers (Audited)

Average numbers of employees during the year (FTE)	2025-2026	2024-2025
Staff with a permanent UK employment contract	90.97	88.3
Other Staff	-	0.7
Total	**90.97**	**88.2**

Staff costs (Audited)

				2025-26	2024-25
				£'000	£'000
	Permanent	Fixed Term	Agency	Total	Total
Wages and salaries	4,384	48	-	4,432	4,076
Social security costs	588	6	-	594	455
Other pension costs	1,268	14	-	1,282	1,188
Staff on secondment costs	-	-	-	-	-
Commissioner fees and expenses	-	-	-	-	4
Total administration staff costs	**6,240**	**68**	-	**6,308**	**5,723**

* No bonus or benefits in kind payments were made in 2025-26

Parliamentary accountability disclosures audited Losses and special payments

In accordance with the Scottish Public Finance Manual, we are required to disclose losses and special payments above £300,000. During 2025-26 there were no losses or special payments within these criteria (2024-25: £nil).

Gifts and charitable donations

2025-26 £nil (2024-25: £nil).

Remote contingent liabilities

The Commissioner is required to report any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability under IAS37. There are currently no remote contingent liabilities (2024-25: £nil).

Sharon Smit
Accountable Officer
29 October 2026

13. Independent Auditor's report

Independent auditor's report to the members of the Police Investigations and Review Commissioner, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Police Investigations and Review Commissioner for the year ended 31 March 2026 under the Police, Public Order and Criminal Justice (Scotland) Act 2006. 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 Police Investigations and Review Commissioner'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 Police, Public Order and Criminal Justice (Scotland) Act 2006 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 2 June 2026. My period of appointment is two years, covering 2025/26 to 2026/27. I am independent of the Police Investigations and Review Commissioner 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 Police Investigations and Review Commissioner. 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 Police Investigations and Review Commissioner'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 Police Investigations and Review Commissioner's current or future financial sustainability. However, I report on the Police Investigations and Review Commissioner'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 Police Investigations and Review Commissioner'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 Police Investigations and Review Commissioner'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 Police, Public Order and Criminal Justice (Scotland) Act 2006 and directions made thereunder by the Scottish Ministers are significant in the context of the Police Investigations and Review Commissioner;
- 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 Police Investigations and Review Commissioner;
- inquiring of the Accountable Officer concerning the Police Investigations and Review Commissioner'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 Police Investigations and Review Commissioner'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 Police, Public Order and Criminal Justice (Scotland) Act 2006 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 Police, Public Order and Criminal Justice (Scotland) Act 2006 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 Police, Public Order and Criminal Justice (Scotland) Act 2006 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.

Inire Evong, CPFA

Audit Scotland
102 West Port
Edinburgh
EH3 9DN

Inire Evong

29 October 2026

The Primary Financial Statements and Notes

Statement of Comprehensive Net Expenditure (For the year ending 31 March 2026)

		31 March 2026	31 March 2025
	Note	£'000s	£'000s
Administrative costs			
Staff costs	2	6,308	5,723
Other admin costs	3,4,5	875	1,118
Depreciation/amortisation	7,8,9	186	182
Non-operating income			
Other income	6	-	-
Net operating cost		**7,369**	**7,023**

Statement of Financial Position (As at 31 March 2026)

		31 March 2026	31 March 2025
	Note	£'000s	£'000s
Non-current assets			
Property, plant, and equipment	7	127	143
Right-of-use assets	8	1,124	1,233
Intangibles	9	2	2
Total non-current assets		**1,253**	**1,378**
Current assets			
Trade and other receivables	10	225	200
Cash and cash equivalents	11	769	629
Total current assets		**994**	**829**
Total assets		**2,247**	**2,207**
Current liabilities			
Trade and other payables	12	(717)	(584)
Lease liabilities	14	(126)	(126)
Total current liabilities		**(843)**	**(710)**
Total assets less current liabilities		**1,404**	**1,497**
Non-current liabilities			
Provision for liabilities	13	(322)	(271)
Lease liabilities	14	(747)	(873)
Total non-current liabilities		**(1,069)**	**(1,144)**
Total assets less total liabilities		**335**	**353**
Taxpayers equity			
General fund	Socte	335	353
Total taxpayers equity		**335**	**353**

PIRC's Board met on 28 October 2026 where accounts were authorised for issue.

Sharon Smit
Accountable Officer
29 October 2026

Statement of Cash Flows (For the year ending 31 March 2026)

	Note	2025-2026 £'000s	2024-2025 £'000s
Cash flows from operating activities			
Net operating cost	SOCNE*	(7,369)	(7,023)
Adjustments for non-cash transactions:			
* Depreciation	7,8,9	186	182
* Notional costs	5	3	3
* Other		(1)	3
Movements in working capital			
* (Increase)/decrease in trade and other receivables	10	(25)	(37)
* Increase/(decrease) in trade and other payables	12	133	23
Net cash outflow from operating activities		**(7,073)**	**(6,849)**
Cash flows from investing activities			
Purchase of property, plant, and equipment	7	(9)	(3)
Purchase of intangible assets	9	-	(3)
Net cash flow from investing activities		**(9)**	**(6)**
Cash flows from financing activities			
Funding	SOCTE**	7,349	7,034
Movement in lease liabilities	14	(126)	(126)
Net cash flow from financing activities		**7,223**	**6,908**
Net increase/(decrease) in cash and cash equivalents		**141**	**53**
Cash and cash equivalents at beginning of period	11	629	576
Cash and cash equivalents at end of period	11	770	629
Net change in cash and cash equivalent balances	**11**	**140**	**53**

* Statement of Comprehensive Net Expenditure

** Statement of Changes in Taxpayers Equity

Statement of Changes in taxpayers' equity (As at 31 March 2026)

	Note	General Fund £'000s
Balance at 1 April 2024		336
Non-cash charges – notional costs	5	3
Net operating cost for the year	SOCNE	(7,023)
Net funding		7,034
Other adjustments		3
Balance at 1 April 2025		**353**
Non-cash charges – notional costs	5	3
Net operating cost for the year	SOCNE	(7,369)
Net funding		7,349
Other adjustments		(1)
Balance at 31 March 2026		**335**

14. Notes to the accounts

Year ending 31 March 2026

1. Statement of accounting policies

These financial statements have been prepared in accordance with the FReM issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) 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 the most appropriate to the particular circumstance for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Police Investigations and Review Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

(a) Basis of accounting

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant, and equipment to fair value as determined by the relevant accounting standard.

(b) Property, plant, and equipment

Depreciated historic cost has been used as a proxy for the fair value of all assets. All the assets in these categories have:

- Low values or short useful economic lives which realistically reflect the life of the asset.
- An amortisation charge which provides a realistic reflection of consumption.
- The capitalisation thresholds for the principal categories of assets is £5,000, with the exception of IT assets, where the capitalisation threshold is £1,000.

Assets below these thresholds may be capitalised if they fall within the same project.

Assets under construction are held at cost until operational. Thereafter they are valued as above in accordance with all other assets in the same category and will become subject to depreciation in line with note 1c.

(c) Depreciation

Depreciation is provided on property, plant, and equipment, on a straight-line basis at rates sufficient to write down their cost over their estimated useful lives. The depreciation periods for the principal categories of assets are:

Leasehold improvements	15 years
Plant and machinery	15 years
Fixtures and fittings	five years
Office equipment	five years
Information technology	five years

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

Assets under construction are not depreciated.

For depreciation of right-of-use assets, refer to note (n).

Intangible assets are captured within the annual accounts following an annual review.

(d) Intangible assets
Intangible assets are measured initially at cost. Licence costs which meet the criteria for recognition as software licences are capitalised and are stated at cost less accumulated amortisation. Amortisation is provided to write off the cost of the intangible fixed assets below:

The estimated useful lives range as follows:

Software licences five years.

A full year is charged in the year of acquisition, and there is no charge in the year of disposal.

(e) Government grants
All the expenditure of PIRC is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. Funding for the acquisition of fixed assets received from the Scottish Government is credited to the general fund. Funding received from any other source for the acquisition of specific assets is recognised as income in the statement of comprehensive net expenditure.

(f) Amortisation of rent-free periods
The benefit of rent-free periods on leases of premises is amortised over the period of the lease or over the period to a lease break point when this is the most probable end of lease, whichever is the shorter.

(g) Operating leases
Rentals payable under operating leases are charged to the revenue account over the term of the lease.

(h) Provisions
Provisions are made for obligations which are of an uncertain amount or time at the balance sheet date.

(i) Value Added Tax
Irrecoverable tax is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

(j) Receivables
All material amounts due as of 31 March each year have been brought into the account irrespective of when actual payments were received.

(k) Payables
All material amounts outstanding as of 31 March each year have been brought into account irrespective of when actual payments were made.

(l) Pensions
Pension benefits are provided through the Principal Civil Service Pension Scheme which is an unfunded multi-employer defined benefit scheme.

As it is not possible to identify PIRC's share of the underlying assets and liabilities of the scheme, PIRC has accounted for the contributions to the scheme as if it was a defined contribution scheme. The funding arrangements are through defined contributions.

It is not possible to identify or describe the extent to which PIRC is liable for other entities obligations or any agreed allocation of deficit/surplus on the wind-up of the plan given the scale of our involvement in relation to the wider Scottish Government. The exact proportion of the plan attributable to PIRC is negligible in relation to the Scottish Government and other related bodies within the plan. Employer contributions to the scheme are shown in the Remuneration and Staff Report

(m) Going concern
These accounts have been prepared on the going concern basis. As the PIRC continues to receive GIA funding from the Scottish Government, the Accountable Officer is of the view that the going concern basis remains appropriate.

(n) Leases

Policy applicable from 1 April 2022: At inception of a contract, PIRC assesses whether a contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, PIRC assesses whether:

- The contract involves the use of an identified asset;
- PIRC has the right to obtain substantially all the economic benefits from the use of the asset throughout the period of use; and
- PIRC has the right to direct the use of the asset.

This policy is applied to contracts entered, or changed, on or after 1 April 2022.

As a lessee

At the commencement of the lease, PIRC recognises a right-of-use asset and a lease liability.

The right-of-use asset is initially measured at a cost which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of any costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of the right-of-use assets are determined on the same basis of those of the property plant and equipment assets. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurement of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date and discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury.

The lease liability is presented in note 11 to the accounts.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in the future lease payments arising from a change in an index or rate, if there is a change in PIRC's estimate of the amount expected to be payable under a residual value guarantee, or if PIRC changes its assessment of whether it will exercise a purchase, extension, or termination option.

PIRC has elected not to recognise right-of-use assets and lease liabilities for the following leases:

- Intangible assets;
- Non-lease components of contracts where applicable;
- Low value assets (determined in line with capitalisation thresholds on Property, Plant and Equipment; and
- Leases with a lease term of 12 months or less.

(o) Adoption of new and revised Accounting Standards

(a) Standards, amendments and interpretations issued but not yet adopted this year. All new standards issued and amendments made to existing standards are reviewed by Financial Reporting and Advisory Board (FRAB) for subsequent inclusion in the FReM in force for the year in which the changes become applicable. The standards that are considered relevant to Scottish Government and the anticipated impact on the consolidated accounts are as follows:

IFRS 18

All accounting standards effective at 31 March 2026 have been adopted where applicable to PIRC, IFRS 18 is the only significant standard issued but not yet adopted.

IFRS 18 will replace IAS 1, however the impact on the public sector is still being assessed, and no implementation date has yet been confirmed.

Estimates
The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The Accountable Officer does not consider there to be any other sources of estimation uncertainty requiring disclosure.

Judgements
There are no critical accounting judgements requiring disclosure beyond application of the policies above. While judgement is exercised in the determination of the level of depreciation and amortisation to recognise on IT equipment and software, the recognition of trade and other receivables, the recognition of trade and other payables and the recognition of other liabilities, these judgements are in line with standard practice and are not considered critical given the immaterial size of the amounts involved. There would be no material impact from the application of alternative judgement in any of these areas.

2. Staff costs

An average of 90.97 FTE (88.3 FTE 2024-2025) was on PIRC payroll during 2025-26 at a cost of £6,308,000 (for full details see Remuneration and Staff report).

3. Other administrative expenditure

	2025-2026	2024-2025
	£'000	£'000
Accommodation costs	143	93
Travel costs	86	87
Legal fees	34	336
Training costs	25	34
Telecommunication costs	19	19
Supplies and services	378	337
External Audit Fee	19	19
Internal Audit Fee	24	22
Stationery	4	5
Other office costs	128	150
Total other operating costs	**860**	**1,102**

4. Finance Expenditure

	2025-2026	2024-2025
	£'000	£'000
Interest costs	12	13
Total	**12**	**13**

5. Notional costs

	2025-2026	2024-2025
	£'000	£'000
The Scottish Government accountancy fees	3	3
Total	**3**	**3**

6. Other income

	2025-2026	2024-2025
	£'000	£'000
Other income	-	-
Total	**-**	**-**

7. Property, plant and equipment

	Leasehold Improvements	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2025	605	459	22	204	1,290
Additions	-	-	-	9	9
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
At 31 March 2026	**605**	**459**	**22**	**213**	**1,299**
Depreciation					
At 1 April 2025	471	459	22	195	1,147
Charge for year	20	-	-	5	25
Disposals	-	-	-	-	-
At 31 March 2026	**491**	**459**	**22**	**200**	**1,172**
NBV at 31 March 2026	**114**	**-**	**-**	**13**	**127**
NBV at 31 March 2025	134	-	-	9	143
Analysis of asset financing:					
Owned	114	-	-	13	127
Leased	-	-	-	-	-
NBV at 31 March 2026	**114**	**-**	**-**	**13**	**127**

Prior year

	Leasehold Improvements	Fixtures & Fittings	Plant & Machinery	Information Technology	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2024	605	459	22	201	1,287
Additions	-	-	-	3	3
Disposals	-	-	-	-	-
Transfers to Assets	-	-	-	-	-
At 31 March 2025	**605**	**459**	**22**	**204**	**1,290**
Depreciation					
At 1 April 2024	451	459	22	192	1,124
Charge for year	20	-	-	3	23
Disposals	-	-	-	-	-
At 31 March 2025	**471**	**459**	**22**	**195**	**1,147**
NBV at 31 March 2025	**134**	**-**	**-**	**9**	**143**
NBV at 31 March 2024	154	-	-	9	163
Analysis of asset financing:					
Owned	134	-	-	9	143
Leased	-	-	-	-	-
NBV at 31 March 2025	**134**	**-**	**-**	**9**	**143**

8. Right-of-use assets

	Buildings	Total
	£'000	£'000
Cost		
At 1 April 2025	1,586	1,586
Additions	51	51
Disposals	-	-
At 31 March 2026	**1,637**	**1,637**
Depreciation		
At 1 April 2025	353	353
Charge for year	160	160
Disposals	-	-
At 31 March 2026	**513**	**513**
NBV at 31 March 2026	**1,124**	**1,124**
NBV at 31 March 2025	1,233	1,233
Analysis of asset financing:		
Owned	-	-
Leased	1,124	1,124
NBV at 31 March 2026	**1,124**	**1,124**

Prior year

	Buildings	Total
	£'000	£'000
Cost		
At 1 April 2024	1,586	1,586
Additions	-	-
Disposals	-	-
At 31 March 2025	**1,586**	**1,586**
Depreciation		
At 1 April 2024	195	195
Charge for year	158	158
Disposals	-	-
At 31 March 2025	**353**	**353**
NBV at 31 March 2025	**1,233**	**1,233**
NBV at 31 March 2024	1,391	1,391
Analysis of asset financing:		
Owned	-	-
Leased	1,233	1,233
NBV at 31 March 2025	**1,233**	**1,233**

9. Intangibles

	Software licences	Total
	£'000	£'000
Cost		
At 1 April 2025	42	42
Additions	-	-
Disposals	-	-
At 31 March 2026	**42**	**42**
Amortisation		
At 1 April 2025	39	39
Charge for year	1	1
Disposals	-	-
At 31 March 2026	**40**	**40**
NBV at 31 March 2026	**2**	**2**
NBV at 31 March 2025	3	2
Analysis of asset financing:		
Owned	2	2
Leased	-	-
NBV at 31 March 2026	**2**	**2**

Prior year

	Software licences	Total
	£'000	£'000
Cost		
At 1 April 2024	38	38
Additions	3	3
Disposals	-	-
At 31 March 2025	**41**	**41**
Amortisation		
At 1 April 2024	38	38
Charge for year	1	1
Disposals	-	-
At 31 March 2025	**39**	**39**
NBV at 31 March 2025	**2**	**2**
NBV at 31 March 2024	-	-
Analysis of asset financing:		
Owned	2	2
Leased	-	-
NBV at 31 March 2025	**2**	**2**

10. Trade receivables and other current assets

	31 March 2026	31 March 2025
	£'000	£'000
Amounts falling due within one year:		
Prepayments and accrued income	224	181
Other receivables	1	19
Total receivable within 1 year	**225**	**200**

11. Cash and cash equivalents

	31 March 2026	31 March 2025
	£'000	£'000
Balance at 1 April	629	576
Net change in cash and cash equivalent balances	140	53
Balance at 31 March	**769**	**629**

Cash and cash equivalents represent money with a UK bank held in current accounts to minimise risk.

The following balances at 31 March were held at:

	31 March 2026	31 March 2025
	£'000	£'000
GBS Account (NatWest)	766	621
Local Account (Royal Bank of Scotland)	3	8
Commercial banks and cash in hand	-	-
Balance at 31 March	**769**	**629**

12. Trade payables and other current liabilities

	31 March 2026	31 March 2025
	£'000	£'000
Amounts falling due within one year:		
Trade payables	44	28
Other payables	652	535
Deferred lease payments	21	21
Total due within one year	**717**	**584**

13. Provisions

	31 March 2026	31 March 2025
	£'000	£'000
Balance at 1 April	**271**	**271**
Provided in year	51	-
Provisions utilised in the year	-	-
Provisions written back	**-**	**-**
Balance at 31 March	**322**	**271**

PIRC has established a provision of £322k to meet the contractual liabilities associated with potential reinstatement, dilapidation or redecoration works required of PIRC as part of either its ongoing lease commitments or if it was to move premises at the end of its lease. The provision represents management's best estimate of the present value of the expenditure required to settle these obligations and is reviewed at least annually to ensure it remains aligned with PIRC's accommodation strategy and underlying lease commitments.

14. Lease liabilities

	31 March 2026	31 March 2025
	£'000	£'000
Buildings:		
Not later than one year	138	138
Later than one year and not later than five years	553	553
Later than five years	245	383
	936	**1074**
Less unaccrued interest:	(63)	(75)
Balance as at 31 March	**873**	**999**

Amounts recognised in the Statement of Comprehensive Net Expenditure

	31 March 2026	31 March 2025
	£'000	£'000
Depreciation	160	159
Interest	12	13
Total lease costs through SOCNE	**172**	**172**

Amounts recognised in the Statement of Cash Flows

	31 March 2026	31 March 2025
	£'000	£'000
Interest	(12)	(13)
Repayment of principal on leases	(126)	(126)
Movement in lease liabilities	**(138)**	**(139)**

15. Financial instruments

As the cash requirements of PIRC are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. Most financial instruments relate to contracts to buy non-financial items in line with PIRC's expected purchase and usage requirements, and PIRC is therefore exposed to little credit, liquidity, or market risk.

16. Related party transactions

PIRC is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence PIRC. Disclosure of these transactions allows readers to assess the extent to which PIRC might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely. In 2025/26 there were no disclosures.

Scottish Government and its agencies

During 2025-26, the Scottish Government provided PIRC with GIA funding of £7,349,000 (2024-25: £6,949,000).

Senior Leadership Team

SLT and the transactions between them and PIRC are disclosed within the remuneration report within this document.

17. Capital commitments and contingent liabilities

There were no contracted capital commitments or contingent liabilities.

18. Segmental reporting

PIRC is considered to have just one operating segment and therefore no segmental information is produced.

19. Events After the Reporting Period

There have been no significant events after 31st March 2026 that require adjustment to or disclosure to the accounts.

Accounts Direction

Scottish Government
Riaghaltas na h-Alba
gov.scot

Police Investigations and Review Commissioner

Direction by the Scottish Ministers

1. The Scottish Ministers, in pursuance of paragraph 10 of Schedule four of the Police, Public Order and Criminal Justice (Scotland) Act 2006, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2008, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the FReM which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared 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.

Glossary

AAC	Audit and Accountability Committee
Article 3	Article 3 of the Human Rights Act protects individuals from torture, and inhuman or degrading treatment or punishment
Article 5	Article 5 of the European Convention on Human Rights guarantees the right to liberty and security of person, protecting against unlawful and arbitrary detention.
BAM	Budget allocation and monitoring
BTP	British Transport Police
BWV	Body Worn Video
CCTV	Closed Circuit Television
CETV	Cash Equivalent Transfer Value
CHART	The Complaint Handling Assessment and Reporting Toolkit
CHR	Complaint Handling Review
CJSD	Criminal Justice Services Division
CNC	Civil Nuclear Constabulary
COPFS	Crown Office and Procurator Fiscal Service
DEI	Diversity, Equality and Inclusion
DPA	Data Protection Act 2018
FOISA	Freedom of Information (Scotland) Act 2002
FReM	Financial Reporting Manual
FTE	Full time equivalent
GIA	Grant in Aid

HMRC	His Majesty's Revenue & Customs
ICRIR	UK Visas and Immigration and the Independent Commission for Reconciliation and Information Recovery
MDP	The Ministry of Defence Police
NCA	National Crime Agency
PIRC	Police Investigations and Review Commissioner
SLT	Senior Leadership Team
SOCNE	Statement of comprehensive net expenditure
SOCTE	Statement of changes in taxpayers' equity
SOLO	Sexual Offences Liaison Officer
SPA	Scottish Police Authority

Police Investigations &
Review Commissioner

Hamilton House
Hamilton Business Park
Caird Park, Hamilton
ML3 0QA

T: 01698 542 900 | E: enquiries@pirc.gov.scot | @PIRCNews | pirc.scot

October 2026 © Police Investigations & Review Commissioner

Copies can be downloaded from our website: pirc.scot