



# Annual Report and Financial Statements

2024-25





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# PERFORMANCE: OVERVIEW

In this section of our report, we explain who we are and what we do, highlighting key themes, achievements and risks.

# The year in numbers

**6,793**

callers offered advice

First contact:  
Page 21



**5,021**

complaints received

Public service complaints overview:  
Page 24



**487**

recommendations made,

**54%** relating to learning and improvement

Complaints investigation:  
Page 32



**12%** increase in complaints output

Public service complaints overview: Page 25



**812**

Scottish Welfare Fund review applications received

Scottish Welfare Fund:  
Page 37



**133** whistleblowing complaints received

Independent National Whistleblowing Officer: Page 43

**375**

bodies offered advice or support on complaints standards

Improvement, Standards and Engagement: **Page 49**



**10** service improvements made in response to customer complaints

Customer Service: **Page 56**



**94%** of questions scored above 70% positive in our staff survey  
Our team: **Page 66**

**1,015** people completed our online complaints handling training

Improvement, Standards and Engagement: **Page 52**

**397** public service complaints reviews received  
Casework assurance: **Page 58**



**154**

FOI requests and **150** SARS received

Openness and transparency: **Page 61**



**36%** reduction in our carbon footprint since 2015-16

Governance and shared corporate services: **Page 68**



# Ombudsman introduction

Welcome to the SPSO's 2024-25 annual report. This report marks the conclusion of Rosemary Agnew's eight-year tenure as the Scottish Public Services Ombudsman. Her unwavering dedication to public service has shaped the SPSO into a more accessible, responsive, and resilient organisation. It is a privilege in my acting position to reflect on the achievements of Rosemary's final year in office.

Throughout this report, you will read about our considerable progress across all areas of our business. Highlights include:

- We developed new resources to support complainants in accessing our services, including new information leaflets for prisoners and an online complaints checker
- We increased output by 12% and reduced the number of open cases by 15% from last year, despite a rise in public service complaints
- We exceeded our performance targets for the Scottish Welfare Fund and published a spotlight report on the impact of the High Most Compelling priority rating
- We saw record numbers in whistleblowing complaints and significant growth in attendees at our annual programme of events for Speak Up Week
- We launched child friendly complaints handling guidance and online training, with over 260 individuals signing up to the training within the first few months

- We achieved Carer Positive accreditation and reaffirmed our commitment to supporting our staff with caring responsibilities
- We continued to drive good complaint handling under our Support and Intervention Policy, and provided more advice to public bodies than ever before
- We renewed our Cyber Essentials accreditation and continue to assess our resilience against the Scottish Government Cyber Resilience Framework

While it has been an incredible year, it has not been without its challenges. Internally, we have prepared for the transition to a new Ombudsman, adapting roles and responsibilities to ensure continuity until the new office holder takes up post in October 2025. Externally, we continue to face significant risk, particularly in relation to cyber security and the increase in complaint volumes. However, as is evidenced throughout this report, we continue to absorb these rises through new and efficient ways of working.

As you will read in the final section of this report, **Looking forward**, we are optimistic about this new chapter for the SPSO. We remain committed to reducing the time taken to allocate and investigate complaints, and to improving access to justice, especially for those who currently face barriers to using our services.

In closing, I want to express my gratitude to Rosemary Agnew for ensuring the organisation is resilient, adaptable and well-prepared to navigate future challenges; to my leadership and management teams for embracing change with ease and confidence; to all colleagues for their dedication to delivering excellent service; and to everyone who has supported me in my Acting Ombudsman capacity.



**Andrew Crawford**  
**Acting Scottish Public Services**  
**Ombudsman**

**We remain committed to reducing the time taken to allocate and investigate complaints, and to improving access to justice, especially for those who currently face barriers to using our services.**

# SPSO role and function

The Scottish Public Services Ombudsman has a wide remit covering a variety of functions and services. The Ombudsman's powers and duties come from the Scottish Public Services Ombudsman Act 2002, which gives him four distinct statutory functions:

- the final stage for complaints about most devolved public services in Scotland including local authorities, the health service, prisons, water and sewerage providers, Scottish Government, universities and colleges
- specific powers and responsibilities to publish complaints handling principles and procedures, and monitor and support best practice in complaints handling
- independent review service for the Scottish Welfare Fund with the power to overturn and substitute decisions made by local authorities on Community Care and Crisis Grant applications
- Independent National Whistleblowing Officer (INWO) for the NHS in Scotland; the final stage for complaints about how the NHS considers whistleblowing concerns and the treatment of individuals concerned

We add value to Scottish public services by:

- setting and monitoring public service complaints and whistleblowing standards and performance, which improves the experience for service users

- helping people in crisis and need
- promoting the importance of local resolution, consistency of decision-making and the value of good complaint handling
- encouraging learning and improvement to enable the more efficient delivery of Scottish public services, long-term

## Who does what?

### Leadership responsibility

- The Ombudsman has overall responsibility for the organisation, case decisions, actions under complaints handling powers, and is the accountable officer
- Our leadership team consists of the Ombudsman, the Head of Investigations for Public Service Complaints, the Head of Investigations for the INWO and Scottish Welfare Fund (SWF), the Head of Improvement, Standards and Engagement (ISE) and the Head of Corporate & Shared Services. They set the strategic direction of the organisation, and are responsible for governance, considering and approving policies and performance against strategic aims and objectives

## Operational delivery by statutory function

### Public Service Complaint investigations

Four teams, led by Head of Investigations for Public Service Complaints supported by four Team Managers

- Assessment and Guidance
- Public service complaints investigations

### Scottish Welfare Fund review service

Led by Head of Investigations for INWO & SWF and supported by a Team Manager

- Handling of Scottish Welfare Fund review applications
- Advice on Scottish Welfare Fund applications handling

### Independent National Whistleblowing Officer

Led by Head of Investigations for INWO & SWF and supported by a Team Manager

- Whistleblowing complaints handling for NHS staff in Scotland

### Improvement, Standards and Engagement

Led by Head of ISE supported by an Engagement & Communications Team Manager

- Monitoring compliance with Model Complaints Handling Procedures
- Advice and guidance on complaint handling standards
- Policy and business development
- Communications and engagement
- Data and trends reporting and monitoring

## These are enabled and supported by our Corporate Services team

### Corporate Services

Led by Head of Corporate & Shared Services, supported by a Corporate Services Manager and a Human Resources Manager

- Finance
- Governance and risk management
- ICT support
- Quality Assurance, audit and casework reviews
- Human Resource Management and Learning & Development
- Information governance
- Facilities management
- Health and safety
- Professional Advice service (internal)

# Our vision, values and strategic aims

## Vision

The Scottish Public Services Ombudsman puts people and learning at the heart of what we do. We achieve the best outcomes for people and drive efficiency in public services through the impact of shared learning from complaints oversight.

## Values

We are committed to living our values to deliver our functions efficiently, effectively and economically. While our remit is wide, we aspire to deliver our business coherently and consistently across all functions. We strive to continue to give great service to all who come to us; whether to make a complaint about a public body, seek our advice and support, ask for a review of a Scottish Welfare Fund decision or complain about how the NHS has handled a whistleblowing concern.



## Strategic aims

We live our values through four strategic themes that drive our activity and annual business plan. Our **Strategic Plan 2024-28** defines our strategic themes and objectives as: Access to justice through everyday rights, Agile capacity, Standards and impact, and Efficiency.

This is the first year of our updated strategic plan and we have made good progress against our aims.

The delivery of the strategic aims is through our business plan. The summary below, builds on the achievements of previous years. Further detail about our performance against our business plan is available on **our website**.



## Access to justice through everyday rights

Strategic aim	Achievements
<p>We will develop and adopt rights-based approaches to complaints handling; updating and monitoring Model Complaints Handling Procedures and Model National Whistleblowing Standards to ensure rights are reflected in accessibility to public bodies complaints handling.</p>	<ul style="list-style-type: none"> <li>✓ Advised and supported public bodies through our Support and Intervention Policy and delivery of training, workshops and awareness sessions</li> <li>✓ Regularly shared casework outcomes and best practices through the media, networks, and stakeholder engagement</li> <li>✓ Launched new Child Friendly Complaints Principles with guidance and online training</li> <li>✓ Published a spotlight report on the Scottish Welfare Fund High Most Compelling priority rating which highlighted our concerns about fairness and equity for applicants</li> </ul>
<p>We will make our own services as accessible, and rights based as they can be, promoting awareness of the right to complain.</p>	<ul style="list-style-type: none"> <li>✓ Created an online complaints checker to help users assess the readiness of their complaint and understand possible outcomes</li> <li>✓ Created new information leaflets for prisoners on when and how to complain, and how to escalate issues to the Scottish Prison Service or health boards</li> <li>✓ Improved the readability of our decision letters</li> <li>✓ Launched a free training resource in conjunction with The University of Glasgow and University of Kent in collaboration with expert practitioners from public service providers, advocacy bodies, and charities to support organisations in identifying and helping those experiencing vulnerability</li> <li>✓ Utilised call recordings to reflect on complaint handling calls where complainants required or requested additional support, identifying good practice and opportunities to improve skills and techniques</li> <li>✓ <b>Created an SWF video for our website to improve accessibility</b></li> <li>✓ Began a review of our customer service standards ready for consultation in 2025</li> <li>✓ Redesigned and relaunched our customer survey with the aims of making it more accessible and increasing feedback</li> </ul>

**Strategic aim**

**Achievements**

We will continue to develop stakeholder relationships to contribute to development of fair, accessible Scottish public services, and wider access to justice environment.

- ✓ Met with and/or provided advice to external organisations representing and advocating for complainants and prisoners, including Families Outside, the Patient Advice and Support Service, the Scottish Independent Advocacy Alliance, Citizens Advice Bureau(s), the Equality Advisory and Support Service
- ✓ Chaired and attended several Ombudsman Association network meetings and contributed to discussions forums
- ✓ Continued to work with sector networks and supported the re-establishment of the Whistleblowing Practitioners' Forum (formerly speak up network)
- ✓ Delivered our third annual Speak Up Week
- ✓ As a member of the Scottish Government Scottish Welfare Fund Statutory Guidance Committee, we contributed to the development and implementation of new statutory guidance to be published in April 2025
- ✓ Delivered a live panel webinar discussing our concerns about fairness for applicants resulting from the application of the High Most Compelling priority rating by some local authorities

We will push for legislative change to enable us to make our services and those of other Scottish public bodies accessible and rights based.

- ✓ **Contributed to a range of consultations and calls for evidence**
- ✓ Appeared before Scottish Parliament Committees where we provided details of the legislative changes that would improve accessibility

### Agile capacity

Strategic aim	Achievements
We will build and maintain our capacity, financial, human and infrastructure, to implement and deliver our statutory functions, taking an agile and flexible approach.	<ul style="list-style-type: none"> <li>✓ Delivered agile projects to boost efficiency and handle rising complaint volumes</li> </ul>
We will be acknowledged for having well-trained, properly supported people, who have the tools they need to deliver our services.	<ul style="list-style-type: none"> <li>✓ Delivered staff training and development activities</li> <li>✓ Trained managers to support their teams and improve performance</li> <li>✓ Promoted SPSO staff participation in numerous internal subject/sector specific collaboratives, enhancing knowledge sharing across the organisation</li> </ul>
We will review and develop the support, guidance and training we offer to public bodies, complainants, and whistleblowers to enable them to develop their own capacity, to handle service complaints, whistleblowing concerns and applications to the Scottish Welfare Fund.	<ul style="list-style-type: none"> <li>✓ Developed and delivered online complaint handling training</li> <li>✓ Trained local authorities and launched a tailored programme to support the new statutory SWF guidance</li> </ul>

## Standards and impact

Strategic aim	Achievements
<p>We will monitor Scottish public bodies' complaint handling, Scottish Welfare Fund applications and whistleblowing handling, holding them to account for poor performance and giving credit for good performance.</p>	<ul style="list-style-type: none"> <li>✓ Proposed improvements to the SWF statutory guidance to the Scottish Government's review committee</li> <li>✓ Continued to highlight learning for public bodies through recommendations, feedback, and our Support and Intervention Policy</li> </ul>
<p>We will review the Model Complaints Handling Procedures and National Whistleblowing Standards, to ensure they remain fit for purpose.</p>	<ul style="list-style-type: none"> <li>✓ Laid our Child Friendly Complaints Principles before Parliament</li> <li>✓ Consulted on our updated Statement of Complaints Handling Principles</li> </ul>
<p>We will contribute to the development and/ or review of other standards and guidance to ensure they deliver services to the standards required.</p>	<ul style="list-style-type: none"> <li>✓ <b>Contributed to public consultations</b></li> <li>✓ Monitored and reported our customer service standards</li> <li>✓ Actively contributed to the Scottish Government's review of SWF statutory guidance</li> </ul>
<p>We will develop our capacity to gather and share information and data to enable us to make efficient and impactful interventions when complaint, and Scottish Welfare Fund services handling falls below accepted standards.</p>	<ul style="list-style-type: none"> <li>✓ Enhanced intelligence gathering from casework, supported by our evolving data strategy</li> <li>✓ Members of the Sharing Health and Care Intelligence Network</li> <li>✓ Ran internal communities of practice to share learning from complaints</li> <li>✓ Analysed SWF data and contacted local authorities with lower-than-expected review rates</li> </ul>
<p>We will promote good practice to drive efficiency in public sector complaints and Scottish Welfare Fund applications handling, to ensure learning is captured and applied to service delivery improvements.</p>	<ul style="list-style-type: none"> <li>✓ Updated our customer management system to improve our ability to capture learning</li> <li>✓ Delivered multiple live webinars to promote good practice in Child Friendly Complaints handling, NHS whistleblowing and the application of the SWF High Most Compelling priority rating</li> </ul>

## Efficiency

Strategic aim	Achievements
<p>We will manage the organisation to deliver our statutory functions within budget in line with legislative requirements, our published customer service standards, and our performance targets.</p>	<ul style="list-style-type: none"> <li>✓ Delivered our full range of services within budget despite rising complaint volumes</li> <li>✓ Reduced unallocated cases and cut allocation time to 12 weeks</li> <li>✓ Exceeded our SWF targets</li> <li>✓ Managed an increase in demand for advice about our service and how to complain</li> <li>✓ Assessed and considered over 5000 new complaint submissions, the highest number in our history</li> </ul>
<p>We will keep our approach under review to drive efficiency and ensure business continuity, taking an agile and open-minded approach to business and process development.</p>	<ul style="list-style-type: none"> <li>✓ Launched our Hybrid Working Policy</li> <li>✓ Continued to provide shared services for the Scottish Biometrics Commissioner and Scottish Human Rights Commission</li> </ul>



# Risk

The increasing threat to cyber security remains our main risk, and we may also be impacted by others holding our data. If we are subject to a cyber incident, whether it is a rare and unpredictable event or a known but unlikely one, at the local, national, or international level, we may be unable to meet our statutory functions and deliver our strategic plan to the expected time and quality. Such incidents could also undermine trust and confidence in our services.

To mitigate these risks, we have further developed our cyber security strategy, provided regular updates and refresher training for all staff, and procured IT services from the Scottish Government, ensuring a higher level of cyber security than if we procured services directly from another supplier. This approach also minimises the impact of potential breaches by providing access to expert support and resources.

The introduction of new policies, reforms, and decisions by the UK or Scottish governments and parliaments continues to have a significant impact on the delivery of Scottish public services. This may lead to systemic delivery and resourcing challenges across the public sector, which could impact on the SPSO, affecting our statutory duties and ability to fulfil them. The likelihood and impact of this risk have increased as consultations and new legislation progress, most notably, the National Care Service Bill, the Human Rights Bill, and the Patient Safety Commissioner Scotland Act 2023.

The ongoing landscape committee review also has the potential to shape the environment in which we operate, influencing how we respond to emerging challenges. To mitigate these risks, we have actively engaged in consultations, contributed to discussions, and continue to seek opportunities to collaborate with all office holders.

Having sufficient resources remains a perennial risk for us. Following a record number of complaints in the final quarter of 2024-25, and in line with our Strategic Plan, we will continue to monitor the situation closely. We are committed to taking a proactive and prudential approach to budgeting and financial management, whilst maintaining open dialogue with the Scottish Parliamentary Corporate Body (SPCB) regarding ongoing resourcing challenges.



# PERFORMANCE ANALYSIS

In this section of our report, we explain our performance in more detail, setting out achievements against Key Performance Indicators (KPIs) for each of our functional areas.

This report reflects activities and developments up to the end of the 2024-25 financial year. Some referenced publications may have since been released.

Please note that some numbers and percentages in this report are rounded, therefore, totals may not always equal 100%.

# First contact

**6,793**

**advice calls  
received**

**4,165**

**email enquiries  
responded to**

**3,065**

**complaints assessed and progressed  
to triage and early resolution**

**599**

**premature  
complaints received**

## What we do

Our Assessment and Guidance team are the first point of contact for our public service complaints service users. They handle enquiries and complaints received through:



Our freephone advice line



Email and online complaint forms



Post

The team are responsible for identifying if a complaint:

1. Relates to an organisation the SPSO can consider a complaint about
2. Is ready to be considered by the SPSO. We normally only consider complaints that have completed the complaints process of the organisation being complained about. Complaints that have not are defined as premature

3. Has been submitted to us with a clear explanation as to why the complainant is escalating their complaint to the SPSO and the outcome(s) that they are looking to achieve

Complaints that do not meet these criteria are signposted to appropriate organisations or offered advice on how to progress the complaint and when to return to the SPSO.

The team are committed to providing a compassionate and accessible service. As demand for our service has increased, we have worked to improve efficiency.

## Premature complaints

Premature complaints made up 11% of our total caseload this year, down from 20% last year. As detailed throughout this report, we have undertaken a number of initiatives to ensure people are provided with the right information at the right time, in an effort to reduce complaints being brought to us too early in the process.

### Online complaint checker

We designed an **online complaint checker** to help users decide if their complaint is ready to be submitted to the SPSO. It also explains the possible outcomes that the SPSO may be able to achieve. This tool allows users to access the same advice we usually provide over the phone at any time, including outside of office hours.

### Advice for prisoners

During 2023, the Scottish Prison Service (SPS) installed landline telephones in cells across the prison estate. This resulted in a huge increase in calls from prisoners to the SPSO's freephone advice line (280% from 2022). Many of these calls are from prisoners who have not accessed or completed the complaints process with the SPS or the NHS board responsible for providing healthcare in their prison.



### Feedback

I can't thank you enough for your intervention. I think that's the first time in years anyone has made an effort to accommodate me or help me and honestly, it's nearly brought me to tears. It's very easy to feel, and be totally invisible, so thank you so very much. It is so very sincerely appreciated

**A complainant**

In response to this, we have developed comprehensive guidance leaflets explaining:

- when and how the SPSO can consider complaints from prisoners
- how to progress a complaint internally with the SPS and healthcare teams, and externally with NHS health boards



# Public service complaints overview

Complaints went up by 7% this year. This meant we had to make significant changes to drive efficiency and help us manage the higher workload. While we cannot attribute this rise to any single issue, it is likely the impact of several contributing factors, including:

- pressures on public service resources (financial and staffing)
- cost of living pressures
- and a greater awareness of the SPSO as we develop and implement our engagement and communication strategy and visibly contribute to public consultations

We reviewed what we do at each stage of our process, and made some important changes, including renaming the stages and their descriptions. This will help explain what we do and the kinds of outcomes we can reach, particularly in cases where a full investigation is not needed. Our process now looks like this:

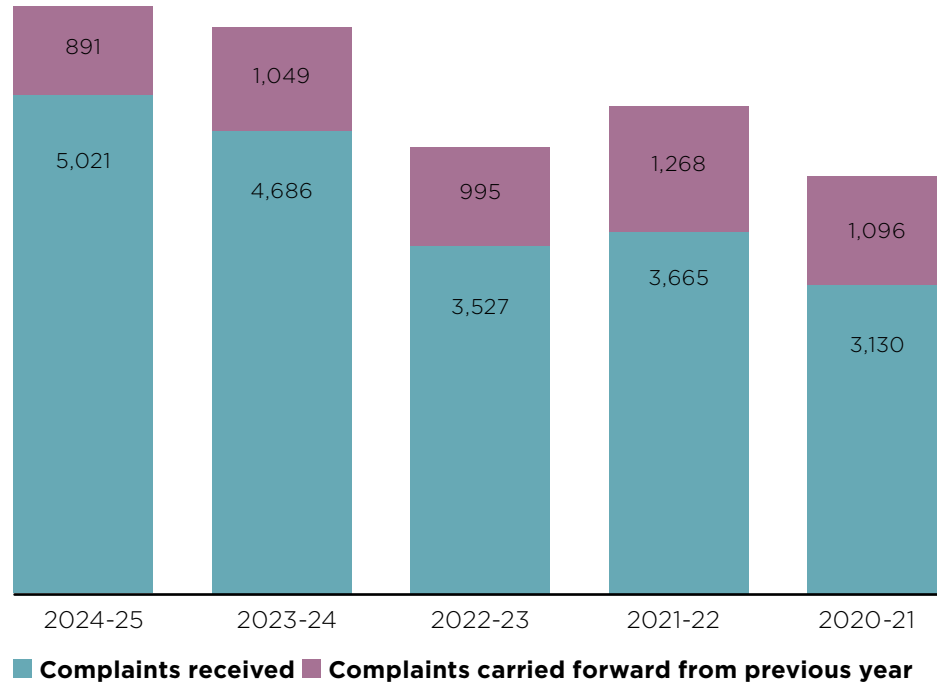
A new way of writing decisions has been a major success. Instead of lengthy decision letters, we have summarised our decision in a ‘statement of reasons.’ This is a more efficient way of working and ensures our decisions are easier to understand. We trialled this at triage and early decision before adopting it permanently. The trial has since been extended to all preliminary investigation casework.

We also improved the way we track and link multiple cases from the same person, or about the same subject. This helps to identify key issues and to know when there may be a high demand on our service. It also supports decisions about whether action is needed to manage the demand in a way that is fair to both the person complaining and others using our service.

Finally, we reduced the number of cases waiting to be allocated to a Complaints Reviewer, bringing the allocation waiting time down to 12 weeks. In the coming year, we aim to further improve allocation waiting times, and to reduce the time it takes to deal with cases at each stage.



## PSC received and carried forward



The increase in complaints this year is significant, especially following last year's 33% rise. Despite rising volumes, we have increased output and closed more complaints than we received. By the end of this year, the number of open cases had dropped to 891, down 15% from last year. This shows that the efficiency improvements we have made are having a positive impact.



### Feedback

Thank you for your detailed response and for always taking the time to try to clarify matters thoroughly. I also want to extend a special thanks to the member of staff for respecting deadlines and providing timely updates, despite the extensive details you needed to review

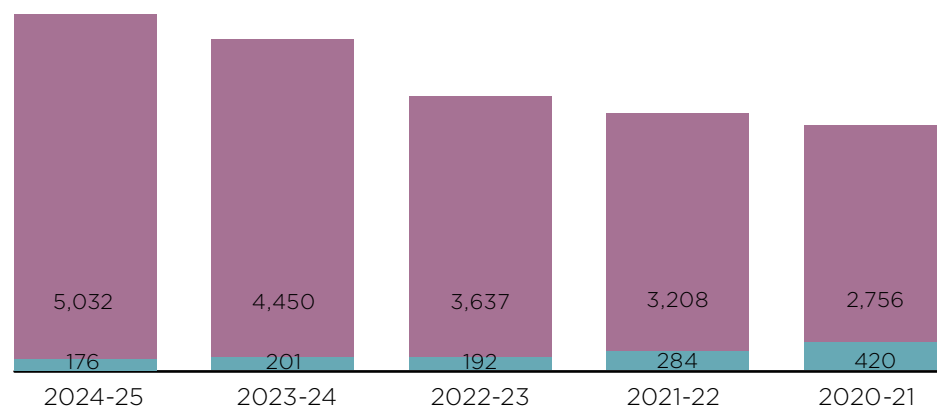
**A public body**



## PSCs received by sector

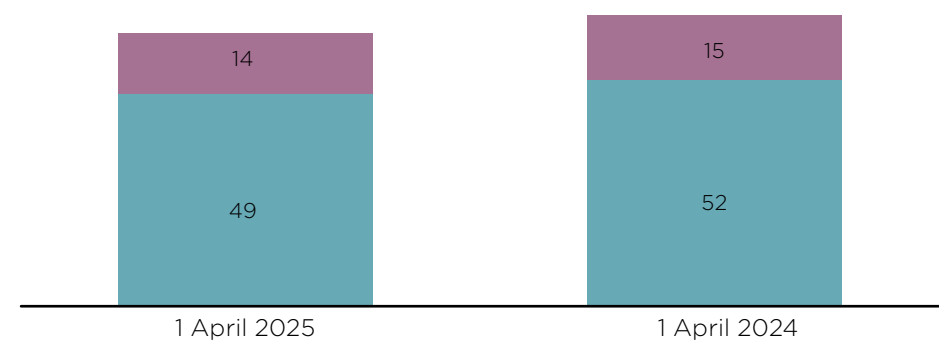
Authority Sector	2024-25	% of 2024-25 total received	2023-24	2022-23	2021-22	2020-21
Colleges	25	0.5%	28	20	24	21
Health (including prison healthcare)	1,610	32.1%	1,544	1,193	1,238	1056
Housing Associations	496	9.9%	476	361	295	224
Joint Health & Social Care	264	5.3%	210	145	188	163
Local Authority	1,585	31.6%	1,393	1,051	1,189	951
Other	67	1.3%	86	54	39	33
Prisons (non-healthcare)	299	6.0%	321	253	235	219
Scottish Government & Devolved Administration	278	5.5%	251	174	182	147
Universities	289	5.8%	285	208	187	205
Water	108	2.2%	92	68	88	111
<b>Total</b>	<b>5,021</b>	<b>100%</b>	<b>4,686</b>	<b>3,527</b>	<b>3,665</b>	<b>3,130</b>

## PSC total cases closed



■ Cases closed at investigation stage  
 ■ Cases closed at assessment

## Case age



■ Number of cases open over 260 business days  
 ■ Number of cases open over 390 business days

While the overall number of open cases over 260 and 390 days remained similar to 2023-24, there were only 29 open cases over 260 days and 4 open cases over 390 days where we had not issued a draft decision. We continue to allocate all priority cases to our Complaints Reviewers within 10 days of receipt.

## KPIs

Performance indicator	2024-25	2023-24	2022-23
<b>PI-1</b> 95% of advice stage complaints handled within 10 working days	98%	99%	99%
<b>PI-2</b> 95% of early resolution public service complaints decided or moved to more complex investigation stage within 80 working days	67%	61%	48%
<b>PI-3</b> 85% of public service complaints investigated and decided within 260 working days	27%	26%	23%

■ Shaded squares = achieved

Although we did not meet KPIs 2 and 3, this was a result of our continued focus on clearing our oldest cases, dealing with the further increases in cases received during the year, and reducing case age at allocation to a complaints reviewer. We will continue to prioritise this work next year.

## Looking forward

Looking ahead, we plan to:

1. further reduce allocation waiting times and the time it takes to deal with cases
2. embed our revised process stage names

Over the coming year, case numbers may continue to rise, which could be difficult to manage without new efficiencies or additional resources. We will do everything we can to make proportionate, timely decisions which focus on achieving fair outcomes for people, as well as supporting learning and improvement for public bodies.



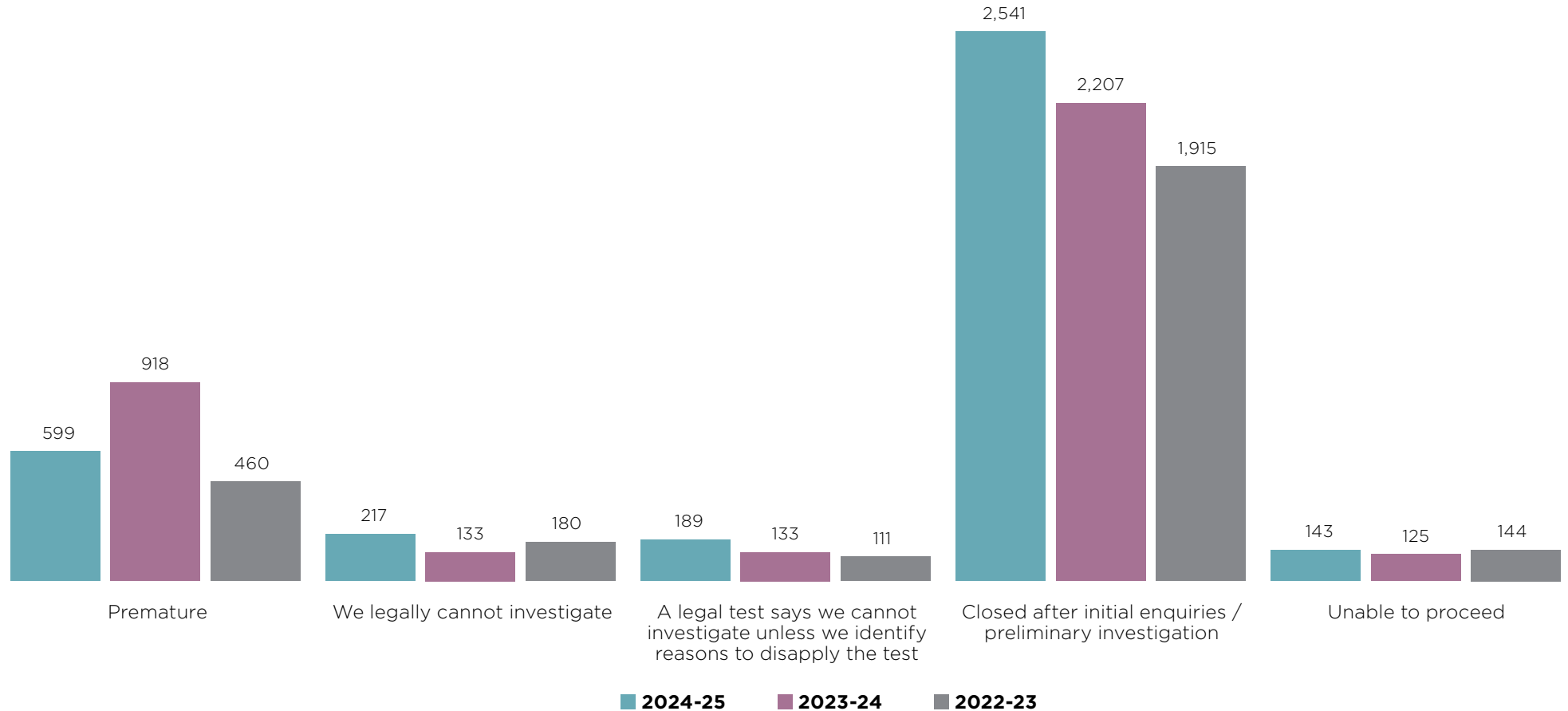
### Feedback

Without your involvement, I would not have gained clarity on the issues surrounding my care and I am very grateful to you

**A complainant**

# Complaints assessment

## Assessment outcomes<sup>1</sup>



<sup>1</sup> This breakdown does not include some cases closed at **first contact**. As a result, the figures may not exactly match those presented in **Complaints overview**

Assessment outcomes	Description
Premature	Cases that have not completed the public body’s complaints process and have no compelling reasons to accept them for investigation at this point. It is important to let the organisation try to resolve the issue first – this can benefit the person complaining and help the organisation learn and improve.
We legally cannot investigate	Cases the law says we <b>cannot</b> investigate. For example, the subject matter or the organisation is not in jurisdiction.
A legal test says we cannot investigate unless we identify reasons to disapply the test	Cases where the law says we should not investigate <b>unless</b> we identify good reasons why the test should not apply, for example, out of time, with no special circumstances or public interest issues.
Closed after initial enquiries/ preliminary investigation	<p>Cases which met the legal requirements but were not taken further because there were good reasons not to.</p> <p>We aim to provide a service that is realistic and efficient, focusing on the needs of the person complaining while also considering the public interest and what more can reasonably be achieved.</p> <p>A breakdown of these cases is detailed in <b>Breakdown of PSCs closed after initial enquiries / preliminary investigation.</b></p>
Unable to proceed	Cases where we had a contact from someone but then could not proceed. This was usually because we asked for more information, but the person did not respond.



**Casework example: Preliminary investigation**

A complainant was unhappy with the dental treatment they received. We made some enquiries with a professional adviser who suggested the treatment was unreasonable. We spoke to the dentist, and they agreed to do additional training and reimburse the complainant for the costs of their treatment.

## Breakdown of PSCs closed after initial enquiries/preliminary investigation

Reason we did not investigate beyond initial enquiries/preliminary investigation	2024-25 No. of cases	Description	2023-24 No. of cases	2022-23 No. of cases
Referred back to the organisation	132	The organisation had not fully responded to or remedied the complaint, so we asked them to take action to fix this. This is an important way to hold organisations to account and help improve how they handle complaints.	109	110
SPSO proposed alternative action	78	We decided there was something the organisation could do to put things right. If the organisation agrees to take that action, and we think it is a fair way to resolve the issue, we do not carry out a full investigation.	76	58
Resolved	56	We sought a resolution that was accepted by both the complainant and the public body.	51	44
Alternative route used or available	32	There was another organisation who already has or could investigate.	36	39
Good complaint handling	1,756	A reasonable investigation had already been carried out by the organisation, assessed against model complaints handling standards and/or the organisation had accepted a failing and had already taken steps to address this in line with the kind of recommendations the SPSO would have made following further investigation.	1,465	1,288
Limited further benefit could be achieved by an investigation	487	We considered we could not achieve more for the complainant by further investigation. This could be because there was limited benefit in what could be achieved, the outcome sought was unachievable within our powers, or the impact of time meant it was not possible to carry out a robust objective investigation.	470	376
<b>TOTAL</b>	<b>2,541</b>		<b>2,207</b>	<b>1,915</b>

# Complaints investigation

## Investigation closures

Outcome	2024-25	2023-24	2022-23	2021-22	2020-21
Fully upheld	101	99	77	102	145
Not duly made or withdrawn	5	4	6	7	12
Not upheld	23	54	61	100	157
Resolved	2	4	6	3	5
Some upheld	45	39	42	71	101
Outcome unachievable	-	1	-	1	-
<b>Total</b>	<b>176</b>	<b>201</b>	<b>192</b>	<b>284</b>	<b>420</b>

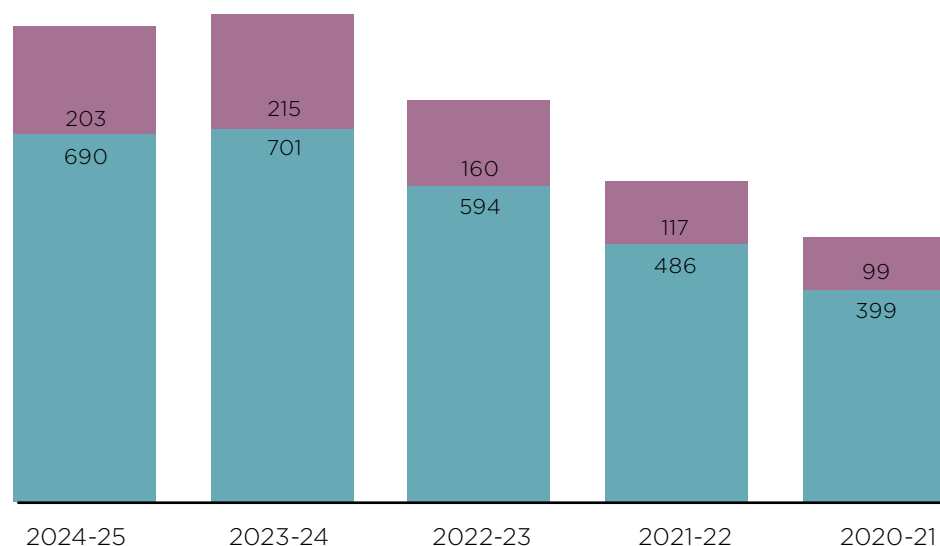
## Advice

To inform the decisions we make on some cases, including those about healthcare, social work and social care and local authority planning decisions, we obtain expert independent advice. We sometimes need to obtain multiple pieces of advice in order to reach a decision. This is mainly in health cases in which we need to obtain advice from a number of different clinicians.

## Number of professional advice requests completed

Type	2024-25	2023-24	2022-23	2021-22	2020-21
Clinical	1,075	1,021	801	595	524
Social work	97	123	115	110	66
Other	58	90	80	57	41
<b>Total</b>	<b>1,230</b>	<b>1,234</b>	<b>996</b>	<b>762</b>	<b>631</b>

## Number of cases that required professional advice



- 1 request for advice
- 2 or more requests for advice

The average turnaround time for receiving advice this year was 12.8 days. This represents a steady year-on-year improvement since the peak of 20.6 days in 2020–21. The current timeframe is now well within the expected standard of 20 working days.

We now share all information with our specialist advisers electronically. This has helped us to reduce costs and to reduce the turnaround times for obtaining advice even further.

## Uphold rate

2024-25	2023-24	2022-23	2021-22	2020-21
86%	72%	66%	63%	61%

Our uphold rate continues to increase. The preliminary investigations we carry out help us to identify those cases that need full investigation so we can make sure people get fair outcomes and organisations can learn and improve.

## Public reports

2024-25	2023-24	2022-23	2021-22	2020-21
5	5	2	7	7

Public reports are investigations where we have chosen to publish, and lay before the Scottish Parliament, the full report. We issue these reports when we consider that other public bodies can learn from reading the detailed report. We will do this where there is evidence of significant personal injustice or hardship, systemic failure, significant complaints handling failures or it is a test / precedent case.

For the rest of our investigations, we usually publish a summary of the complaint. All of our reports are anonymised and can be found in the **'Our findings' section of our website**.

## Recommendations and feedback

### Number of recommendations made by type

Recommendation type	2024-25	% of total	2023-24	2022-23	2021-22	2020-21
Complaints handling	59	12%	66	32	55	81
Individual - apology	155	32%	148	121	176	234
Individual - financial <sup>2</sup>	1	0.2%	4	1	4	10
Individual - other	10	2%	7	13	16	30
Learning & improvement	262	54%	271	183	260	385
<b>Total</b>	<b>487</b>	<b>100%</b>	<b>496</b>	<b>350</b>	<b>511</b>	<b>740</b>

Where we identify failings when we investigate a complaint, we make recommendations or provide feedback to the organisation complained about. In our recommendations, we focus on the outcomes we require and set out the evidence we need to demonstrate that they have been achieved. This ensures that we are promoting learning and development.



### Casework example: Investigation

A complainant contacted us about the care and treatment their late relative (A) received. They suffered from a number of chronic illnesses and very poor health. We found that there were failings in relation to wound assessments and the choice and frequency of dressings whilst A was treated at home by district nurses. There was an unreasonable delay in seeking specialist wound care. As a result, A was left with wet and foul smelling dressings. Following investigation, we decided to publish a public report because we found that the failings caused significant personal injustice to the patient. Our recommendations focused on improving wound care and we believe the findings could help drive wider learning across the NHS.

<sup>2</sup> More information on financial redress can be found in our [Redress Policy](#).

## Compliance with recommendations by sector

Sector	Total closed	% closed within target	% closed within target or within 1 month of target	% closed within target or within 3 months of target
Colleges	-	-	-	-
Health	442	54%	88%	94%
Housing associations	1	100%	100%	100%
Joint Health & Social Care	29	62%	100%	100%
Local Authority	49	51%	78%	98%
Scottish Government & Devolved Admin	-	-	-	-
Scottish Prison Service	-	-	-	-
Universities	6	-	33%	33%
Water	-	-	-	-
<b>Total</b>	<b>527</b>	<b>54%</b>	<b>87%</b>	<b>94%</b>

We set clear deadlines for implementing our recommendations and check progress until we are sure they have been achieved. While only 54% of recommendations were completed within the target timeframe, 94% were completed within 3 months of the target date.

We recognise that all organisations operate in different circumstances and can face their own unique challenges. Where appropriate, we granted deadline extensions when organisations

clearly demonstrated a need for more time to implement our recommendations. This was often due to limitations in resources or capacity at that time. If an organisation refuses to comply with a recommendation, we can report this to the Scottish Parliament. However, we have not needed to use this power to date.

**Feedback to organisations by sector and type**

Sector	Complaints handling	Child friendly complaints handling	Points to note	Response to SPSO investigation	Total
Colleges	2	-	1	1	<b>4</b>
Health	191	1	184	9	<b>385</b>
Housing associations	31	-	22	1	<b>54</b>
Joint Health & Social Care	21	-	23	1	<b>45</b>
Local authorities	135	2	89	4	<b>230</b>
Scottish Government & Devolved Administration	20	2	2	-	<b>24</b>
Scottish Prison Service	11	-	5	-	<b>16</b>
Universities	19	-	8	-	<b>27</b>
Water	8	-	1	1	<b>10</b>
Other	-	-	-	-	<b>-</b>
<b>Total</b>	<b>438</b>	<b>5</b>	<b>335</b>	<b>17</b>	<b>795</b>

We frequently provide feedback to organisations, which can include recognising good practice, as well as pointing out areas where there may be opportunities for learning and improvement. These are not recommendations, and we do not follow up on them.

# Scottish Welfare Fund

Our Scottish Welfare Fund (SWF) team independently review local authority's decisions about SWF applications. Changing a local authority's decision can have a real impact on applicants and their families. It can mean they have enough food for the week or a bed for their child to sleep in.

However, our work goes beyond reviewing decisions. We also:

- collaborate with local authorities to encourage good practice
- provide valuable feedback and recommendations based on our data insights to drive improvement
- deliver an advice line for applicants and local authorities as well as online resources
- design and deliver tailored training for local authority decision makers
- help shape national policy, aiming for consistent and fair decision making across the country

## Consistency, fairness, and accessibility

In 2024-25, we drove improvements in consistency, fairness and accessibility. Most of our suggested improvements to the Scottish Government's Statutory Review Committee were welcomed. As a result, clearer and fairer SWF statutory guidance is due to be published in April 2025 to support greater consistency across Scotland.

In November 2024, we published our first **spotlight report**, raising concerns about the growing use of the High Most Compelling (HMC) priority rating. We highlighted the potential impact on fairness and equality which led to constructive discussions with local authorities and other stakeholders. This laid the groundwork for improving guidance on how HMC is applied.

Our data analysis revealed that some local authorities had lower than expected review rates. We discussed this with them, leading to changes such as making their website more accessible. Early signs show an encouraging increase in review volumes in these areas. We will continue to use our data insights in 2025-26 to work with local authorities on further improvements.

We provided training sessions to local authorities on topics such as effective decision making, reaching 945 participants across 26 sessions by the end of the year. We also launched a bespoke training programme to help local authorities prepare for the new statutory guidance. We have reached over 700 local authority decision makers and managers so far.

Enquiries received

Year	2024-25	2023-24	2022-23	2021-22	2020-21
Enquiries received	776	1,352	1,494	2,343	1,312

We saw a 43% drop in enquiries this year, reflecting improvements in how applicants are directed to the right support. Changes to our telephony system meant fewer people contacted us by mistake instead of reaching their local authority – a 52% drop from last year. This means more applicants than ever are reaching the right place, first time.

We also received fewer calls from applicants reporting accessibility problems when applying to the fund or asking for a first tier review from local authorities. Encouragingly, there was

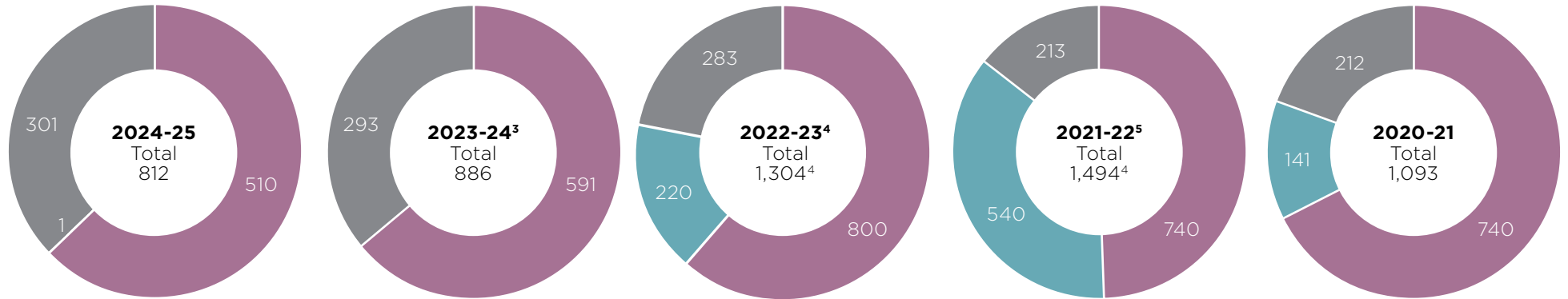
a decline in calls about local authorities not having freephone telephone numbers, even though not all local authorities currently provide them. Freephone numbers make it easier for people to access support, and we will continue to encourage the provision of freephone lines across all local authorities.

At the same time, we received 19% more calls from local authorities looking for support. We provided advice and guidance on a wide range of issues, particularly around the use of the HMC priority rating, which brought new challenges for local authorities and applicants in 2024–25. This increase indicates that local authorities value and trust our support and advice.

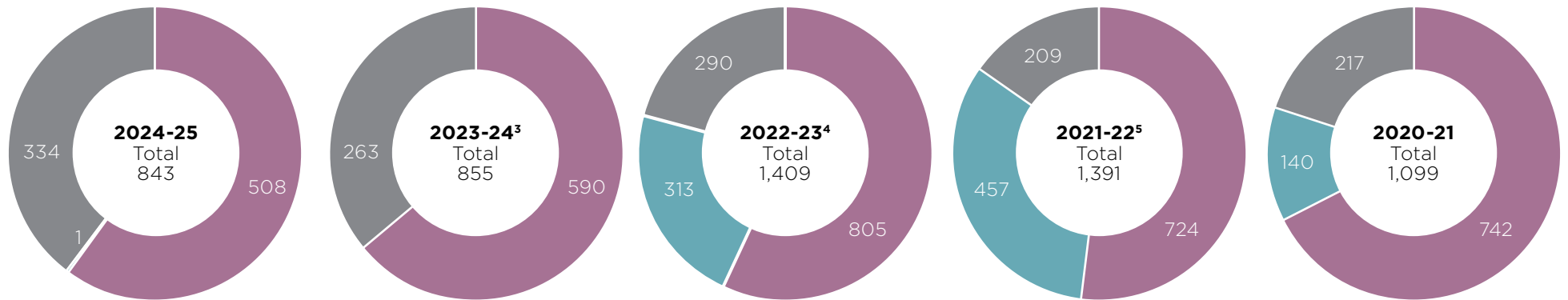


## Review applications received and handled

### Review applications received yearly comparison



### Review applications handled yearly comparison



■ Crisis Grant (CG)   ■ Self-Isolation Support Grant (SISG)<sup>6</sup>   ■ Community Care Grant (CCG)

<sup>3</sup> Two grant types were unclear and did not progress to review

<sup>4</sup> One grant type was unclear and did not progress to review

<sup>5</sup> One grant type was unclear and did not progress to review

<sup>6</sup> The SISG was a temporary grant which ran from October 2020 to January 2023

There was an 8% decrease in the number of review requests received. This is likely linked to the significant additional funding provided by the Scottish Government to the SWF in December 2024, which resulted in higher award rates and reduced demand for reviews in the final three months of the year. We closed a similar number of reviews to last year. This figure includes cases that do not reach the **review and decision stage**, such as those that have not completed the local authority’s process or were submitted out of time.

## Review applications closed at review and decision

Grant Type	2024-25	2023-24	2022-23	2021-22	2020-21
CG	417	488	661	589	552
SISG	-	-	261	356	119
CCG	271	193	220	149	162
<b>Total</b>	<b>688</b>	<b>681</b>	<b>1,142</b>	<b>1,094</b>	<b>833</b>

We believe the 12% rise in CCG reviews is linked to more local authorities applying the HMC priority rating in 2024-25 than ever before. This reduced the number of awards made to applicants living in those areas, leading to an increase in review applications.



## Casework example: Community Care Grant

C asked us to review their application for a replacement washing machine. The local authority had declined the application, stating the qualifying conditions were not met. We disagreed with this assessment. While C’s health issues were long standing, we noted a deterioration. We also considered the impact of not having clean clothing on C’s child, who is their carer. A letter from their teacher confirmed that they were at risk of bullying as a result. We were satisfied that the family were facing exceptional pressure to maintain a settled home and that the criteria was met for an award. We gave feedback to the local authority that they should have made further enquiries before making their decision and told them to award the item.



## Review applications outcomes

For CCG reviews, the increase in upheld reviews was mainly due to local authorities not fully considering applicant vulnerabilities when assessing 'exceptional pressure' as set out in the **statutory guidance**<sup>7</sup>. Later in the year, we also changed several CCG decisions where some local authorities had lowered their priority ratings following the additional funding received in December 2024. This was a timing issue.

7 Sections 8.15 to 8.16 [SCT03212654901.pdf](#)

For CG reviews, we changed several decisions where we disagreed with local authorities' assessment of 'exceptional circumstances' as set out in the **statutory guidance**<sup>8</sup>. This resulted in awards being granted to applicants who had already reached the maximum number of awards within a 12 month period but were experiencing exceptional situations.

8 Sections 7.21 to 7.23 [SCT03212654901.pdf](#)



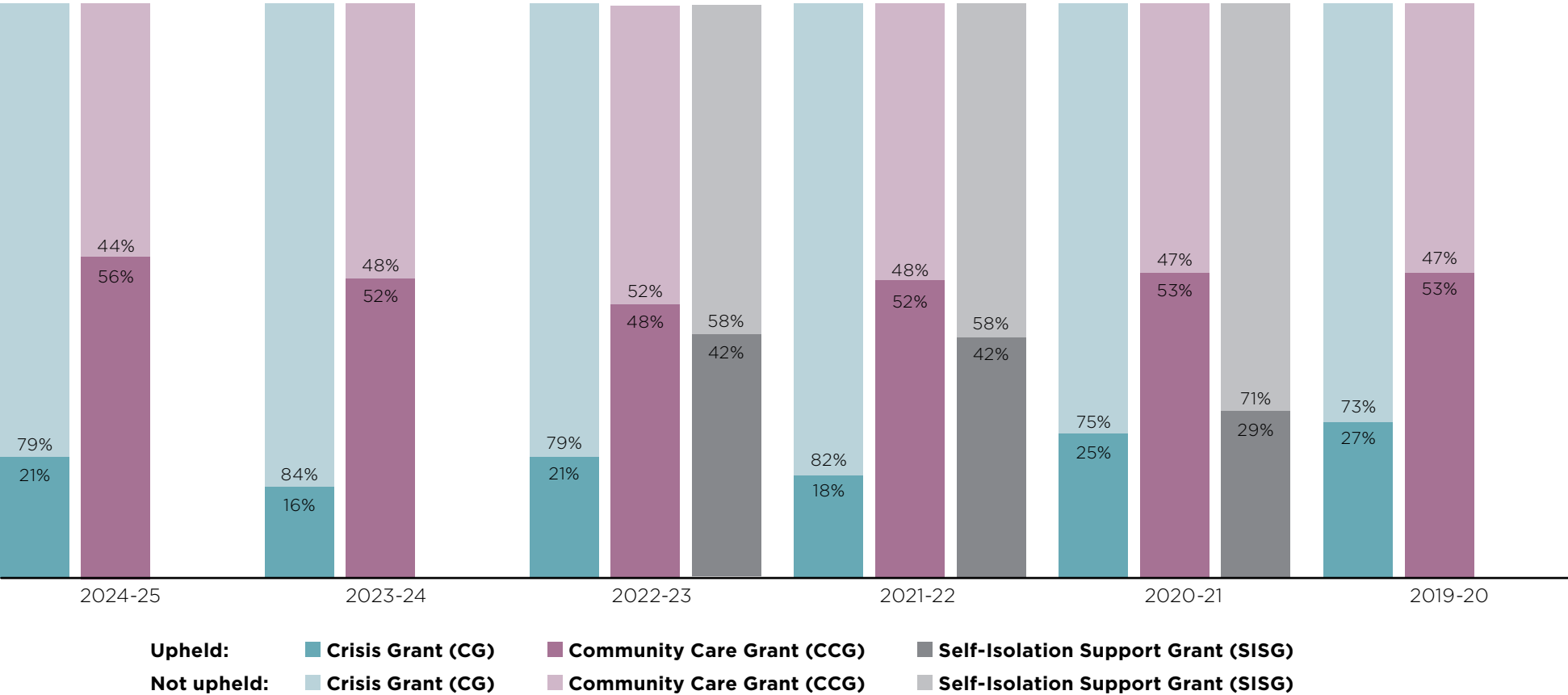
### Feedback

Just want to say thank you for your help dealing with this on my behalf. It really has been a rough six months. The amount awarded is much appreciated.

**A Crisis Grant applicant**



**Review applications outcomes**



## Spotlight on the impact of the SWF High Most Compelling priority rating

Our **first spotlight report** highlighted the growing use of the High Most Compelling (HMC) priority rating by local authorities from 2024 and demonstrated its impact. The use of the HMC priority rating created inconsistencies in the level of support provided across Scotland, resulting in unfairness for applicants. Case studies in the report showed how this affected applicants' living standards and the potential impact on their children.

The report sparked meaningful discussions among key stakeholders, including local authorities, the Scottish Government, and third sector organisations. This led to updates in the statutory guidance to improve clarity and strengthen rights and equality.

Following the report's release, £20 million in additional funding for 2024-25 was announced by the Scottish Government in November 2024. This funding resulted in local authorities lowering their priority ratings, and all local authorities who had applied HMC discontinued its use for the rest of the year.

Some local authorities have voiced their concerns that they may need to apply HMC again during 2025-26 once the additional one-off funding is spent.



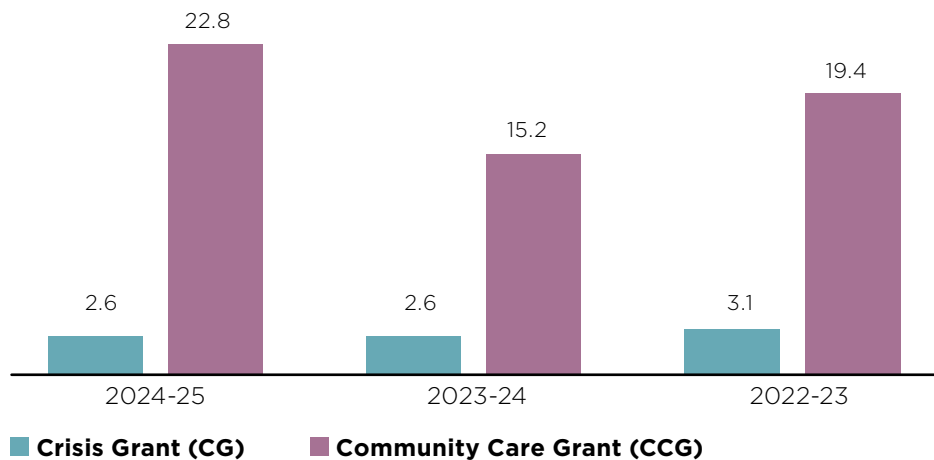
**Achievement against KPIs**

KPI	Target	Achieved
<b>%PI-1</b> 95% of Crisis Grants determined within one working day	95%	<b>100%</b>
<b>% PI 2</b> 95% of Community Care Grants review applications determined within 21 working days	95%	<b>98%</b>
<b>% PI 4</b> 95% of reconsiderations (internal review of our decisions) – decision is correct	95%	<b>99%</b>

■ Shaded squares = achieved

Given the urgency and necessity of the situations applicants often face, we are pleased to have exceeded our case handling targets and that 99% of our decisions were found to be correct.

**Average case handling times<sup>9</sup>**



<sup>9</sup> All calculations are in business days and include the time for local authorities to send us their files. Local authorities have targets of 24 hours for CGs and four working days for CCGs to send their files.

The increase in CCG handling times reflects the added complexity of cases, as more local authorities applied the HMC priority rating, and did so for longer periods than in any previous year. We aim to reduce case handling times through efficiency measures.

**Looking forward**

Since our review service began in 2016, we have consistently encouraged local authorities to accept applications and first-tier reviews by telephone, to make the process more accessible for people who require other communication options.

We are committed to improving accessibility and customer service, with a particular focus on meeting the needs of neurodiverse applicants.

Looking ahead, we plan to:

1. make our communications easier to understand
2. work alongside the Scottish Government committee on the SWF Review Action Plan, focusing on improving quality and learning in how the fund is delivered
3. reach out to areas with lower review applications to raise awareness
4. keep providing focused training to support local authorities in following the new statutory guidance

# Independent National Whistleblowing Officer

We closed more investigation cases than any previous year and laid 5 public reports before parliament, the most in any one year since the Independent National Whistleblowing Officer (INWO) began operating in April 2021.

When we uphold a complaint, we provide recommendations for improvement. This year, we made 61 recommendations, with 18 focused on learning and improvement, making NHS services safer.

Our investigations took an average of 290 working days to complete, mainly because some cases were complex and older. We are working to speed up the process while still carrying out thorough investigations that fully address the whistleblowers complaint.

We also updated and relaunched our customer survey. Getting feedback from customers is very important to us, and we use it to find ways to improve our services. We were pleased to see good response rates.

Speak Up Week, our annual campaign to promote a healthy speak up culture in the NHS, had the highest engagement to date. We were encouraged by the enthusiasm from NHS Boards and other organisations for supporting speaking up.

## INWO cases received and transferred

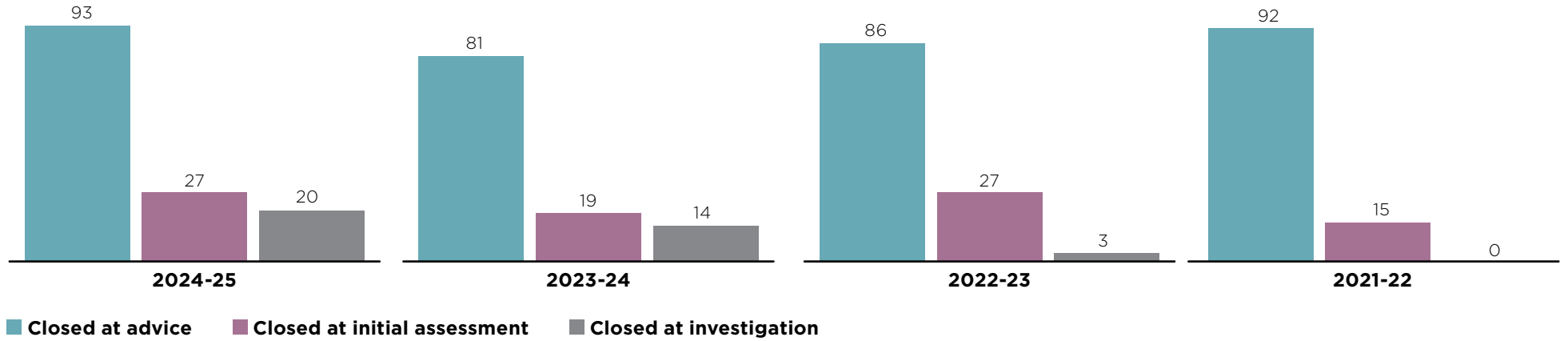
	2024-25	2023-24	2022-23	2021-22
All cases received	133	122	125	113
Cases transferred to initial assessment	35	37	38	18
Cases transferred to investigation	16	16	12	2
Open cases carried forward to next year	17	24	15	6

Our case numbers are similar to last year, indicating minimal change in satisfaction levels with local concerns handling. Additionally, the rising number of upheld complaints suggests that either the local process has not resolved the concerns satisfactorily, or there are issues with the process itself. We will continue to offer guidance and support to stakeholders to support best practice.

We closed more cases at every stage of our process compared to last year and completed 43% more investigations.

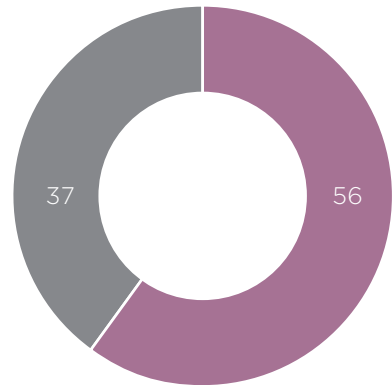
We had a 15% rise in calls to our advice line and a 42% increase in cases closed after an initial assessment compared to last year.

INWO cases closed



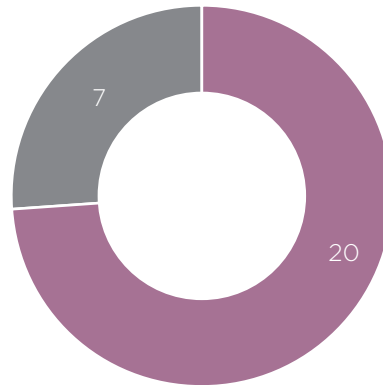
INWO case outcomes

Advice



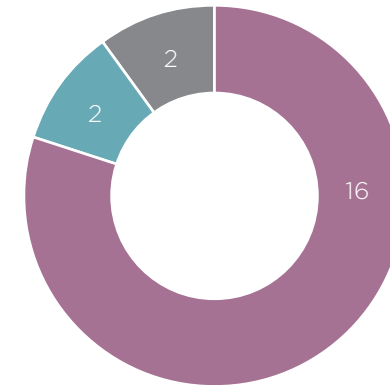
- Premature
- Closed and not progressed to initial assessment

Initial Assessment



- Did not meet requirements of legislation
- Monitored referrals

Investigation



- Fully or partially upheld
- Not upheld
- Resolved

This growing contact with our service contrasts with the reduction in reported concerns to NHS Boards between 2021-22 and 2023-24. In 2025-26, we will analyse national whistleblowing data and work with NHS Boards to understand this contrast.

45% of our investigations were upheld, with a further 35% partially upheld. This is partly due to a higher proportion of cases where we identified failings in how whistleblowers' concerns were handled locally. These cases accounted for 45% of all upheld or partially upheld decisions.

This highlights the need for continued collaborative work to improve local whistleblowing processes and practices to ensure they meet the requirements of the National Whistleblowing Standards (the Standards).

60% of advice cases and a similar proportion of initial assessment cases were premature, meaning the concern had not gone through the local whistleblowing process before coming to us. We will continue to raise awareness of the correct process and promote sign posting to ensure whistleblowers access the right part of the process, first time.

We issued seven monitored referrals. A monitored referral is when we assist a whistleblower to access the local process because there are reasons that they do not have confidence in doing so.

We work with NHS Boards to address any barriers to raising concerns locally as it is essential for people to have confidence that they can access the local process and that their concerns will be listened to and acted upon.

## Performance against KPIs

During the first two years of the INWO being established, we used indicative KPIs, regularly reviewing them and using the data to benchmark suitable indicators. For the first time, we have published our performance against these KPIs for 2024-25, and going forward, we will publish KPI performance annually.

Performance indicator	2024-25	2023-24
<b>KPI-1 Advice</b> 95% of cases closed within 5 working days	99%	100%
<b>KPI-2 Initial Assessment</b> 95% of cases closed within 60 working days <sup>10</sup>	96%	100%
<b>KPI-3 Investigation</b> 80% closed within 260 days (1 year) <sup>11</sup>	65%	86%

■ Shaded squares = achieved

## Average time in working days to close

Stage	2024-25	2023-24
Advice	1	2
Initial Assessment	18	29
Investigation	290	198

<sup>10</sup> Excluding days at advice stage

<sup>11</sup> Excluding days at advice stage

We are pleased to report that we have exceeded two of our KPIs (1 & 2), for cases at the advice and initial assessment stages. Delivering an efficient service during these early stages is crucial for effectively assessing and managing any risks that may arise from complaints.

We did not meet our performance target on KPI 3 for cases closed at investigation. This is mainly due to carrying forward 24 open cases from the previous year, of which a small number were complex cases that exceeded the 260 day target. We focused on closing the oldest investigations while also publishing more public reports than last year. We aim to improve our KPI 3 performance in 2025-26 as timeliness is an important part of our impact and our customer service standards. We have carried forward seven fewer open cases into 2025-26 from 2024-25.



### Feedback

Beyond the investigation itself, I truly appreciate the ongoing support and time you have given me in terms of meetings, emails etc. Raising these concerns has not been easy but I feel that my voice has been heard and my concerns are being taken seriously

**A whistleblower**

### Speak Up Week

October 2024 was our third annual Speak Up Week, a week spotlighting the importance of listening, learning, and leadership in creating a safe and supportive environment for NHS staff to raise concerns.

We had around 400 attendees join our live webinars. These sessions focused on key themes such as good leadership, psychological safety, and the experiences of individuals navigating the whistleblowing process.

Key to speaking up is listening. We had personal contributions from a nurse who was a former whistleblower and heard about the unique challenges of speaking up in primary care from a GP practice manager. Our guest blog also shed light on the additional barriers faced by ethnic minority staff.

NHS Boards across Scotland contributed actively to the campaign, hosting events, sharing resources, and publicly pledging their support. The campaign also received endorsement from Neil Gray MSP, Cabinet Secretary for Health and Social Care.

We look forward to planning Speak Up Week 2025 under the theme of Listen, Act, Build Trust. Find out more on our [Speak Up Week webpage](#).

## Looking forward

Looking ahead, we plan to:

1. strengthen engagement with boards to improve concern handling times by securing timely information and supporting effective local investigations
2. use our own and national data to be more data driven, identifying themes and trends to support learning and improvement
3. support our colleagues in Improvement, Standards and Engagement as they lead scoping work for a potential post-legislation review of the National Whistleblowing Standards



### Casework example: Investigation

We looked into concerns about a small service that had a lack of service planning and provision over several years. We found that the service was not meeting national service standards, and that the advice service was not being managed appropriately for patients' needs. The NHS Board told us about plans to centralise parts of the service, but these plans were still in the early stages.

We found there had been no risk assessment or consultation with staff or patients about how the proposed changes would affect them. We were concerned about the lack of a plan to ensure service delivery in the future.

We recommended that a detailed plan be created to ensure that the service meets national standards and addresses the needs of patients.

# Improvement, Standards and Engagement

The Improvement, Standards and Engagement (ISE) team provide support and advice, drive improvement in standards of complaints handling and contribute to public sector improvement.

Over the past year, we have focused on increasing the impact of our work and driving efficiency within our own organisation and the wider public sector in Scotland.

We have increased our engagement with public bodies through regular meetings, responding to consultations and calls for evidence. New this year, we also began delivering webinars, with around 1,000 attendees across five live sessions.

## Updated Statement of Complaints Handling Principles

In December 2024, we undertook a public consultation on our updated Statement of SPSO Complaints Handling Principles. These Principles, originally approved by the Scottish Parliament in January 2011, have guided our approach to complaints handling for over a decade. While the core values remain unchanged, the updated version focuses on improving clarity and accessibility to ensure they are easily understood by all. We are currently finalising the revised Principles and anticipate publishing them in summer 2025, subject to approval by the Scottish Parliament.

Highlights included our Speak Up Week webinars and a discussion of our report: 'Spotlight on the impact of the Scottish Welfare Fund High Most Compelling priority rating.'

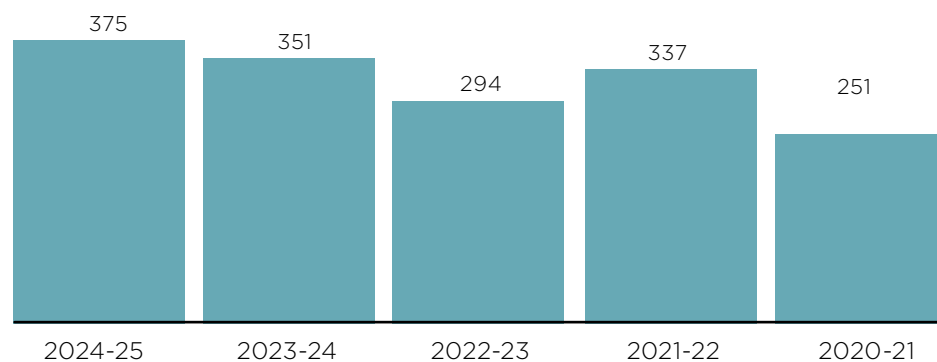
In May, we launched new guidance for public bodies on taking complaints from children following the introduction of the United Nations Convention on the Rights of the Child Act in Scotland. Our guidance aims to ensure that all complaints are handled in a manner that respects and promotes children's rights, and new online training was made available in January.

We have continued our use of the Support and Intervention Policy. This provides a clear route of escalation and enables us to support public bodies in improving their service delivery for service users, through targeted advice. These interventions will ultimately lead to better value services for members of the public.

## Advice to organisations

The ISE team provides advice and guidance for staff handling complaints in the public sector across Scotland and also for whistleblowing practitioners working in the NHS in Scotland. Our role is to support and promote good practice in complaints handling and the handling of NHS whistleblowing concerns; to encourage the sharing of good practice among organisations; and to monitor public body complaint handling practice.

## Number of requests for advice or support



## Types of advice requests

Type	2024-25	2023-24	2022-23	2021-22	2020-21
Request for advice	220	196	156	177	153
General enquiries	114	111	44	79	46
Request for comment / input	6	16	51	38	7
Request for tools and guidance	11	8	12	20	11
MCHP compliance	24	20	31	23	34

We are starting to see cases being brought to our office that involve children, where the **Child Friendly Complaints Handling Principles** are applicable. We are providing advice to external public service organisations, as well as colleagues internally, about compliance with the Principles. The total number of contacts from this area (i.e. external and internal Child Friendly complaints handling queries) was 50.

This year's figures also include queries from staff handling whistleblowing concerns in the NHS, and the total number of contacts from this area (i.e. the application of the Standards) was 46, a similar number to 2023-24.

We have seen a continuing downward trend in the number of requests for comment and input, which is what we would expect to see now that four years have passed since the implementation of the revised Model Complaints Handling Procedure (MCHP) for most sectors (apart from the NHS).



**Advice requests by sector**

Sector	2024-25	2023-24	2022-23	2021-22	2020-21
Local Authority	49	71	51	74	76
Health	121	127	59	45	33
Housing Associations	29	41	41	58	50
Scottish Government & Devolved Administration	47	47	32	82	51
Colleges and universities	18	32	34	33	19
Water	3	1	1	2	4
Other	108	32	76	43	18

In 2024-25, we saw a decrease in requests from housing associations, as well as colleges and universities; however, we saw a significant increase in requests from contacts classed as ‘other’. This increase is due to the number of requests for advice internally from colleagues around cases where the Child Friendly Complaints Handling Principles apply, as well as requests for advice from third sector organisations working on behalf of public bodies, and other Ombudsman offices (for example, around our internal processes and monitoring of complaints), and other organisations not within the SPSO’s jurisdiction.

**Support and Intervention Policy**

The Support and Intervention Policy (SIP) sets out a framework of up to six levels of intervention where, taking a risk-based and proportionate approach, we offer support to organisations or intervene directly when required. Driven by our organisational value, ‘learn and improve,’ this policy enables us to focus our resources on public bodies who require support to help them improve their complaint handling practice or address poor performance. There is more information about this in our **Support and Intervention Policy**.

**Support and Intervention actions (senior management level)**

Closed at level	2024-25	2023-24	2022-23	2021-22
3 - Head of Service	11	6	2	5
4 - Leadership team	4	-	1	2
5 - Ombudsman direct contact	-	1	1	-
6 - Report to Scottish Parliament	-	-	-	-

We applied the policy, at Level 3 or above, to the following organisations:

### **Public service complaints**

- Fife NHS Board (three separate interactions at Level 3 for failure to respond to SPSO enquiries)
- Greater Glasgow and Clyde NHS Board – Acute Services Division (two separate interactions at Level 3 for failure to respond to SPSO enquiries)
- Forth Valley NHS Board (Level 3 – failure to respond to SPSO enquiry)
- Golden Jubilee National Hospital (Level 3 – failure to respond to SPSO enquiry)
- The Highland Council (Level 3 – failure to respond to SPSO enquiry)
- Midlothian Council (Level 3 – failure to respond to SPSO enquiry)
- The City of Edinburgh Council (Level 3 – non-completion of recommendations)
- Fife NHS Board (Level 4 – failure to respond to SPSO enquiry)
- A Medical Practice in the Lanarkshire NHS Board area (Level 4 – failure to respond to SPSO enquiry)
- GP Practice in the NHS Grampian area (Level 4 – failure to respond to SPSO enquiry)

### **Scottish Welfare Fund**

- Glasgow City Council (Level 4 – failure to follow SWF Scottish Government guidance – this case was re-opened from the previous year and escalated due to a recurring finding)

### **Independent National Whistleblowing Officer**

- Greater Glasgow and Clyde NHS Board – Acute Services Division (Level 3 – non-completion of recommendations)

This year, we have seen the highest ever number of interventions at the senior management level, with twice as many interventions at Level 3 and above compared to last year. However, we did not need to escalate any issues beyond Level 4 for the first time in two years.

We know that organisations continue to face significant challenges, particularly in relation to resourcing, which will impact on their ability to respond to us on time (the vast majority of cases where we have taken SIP action are because of a failure to respond to an SPSO case enquiry). We actively engage with organisations to provide clarity on the information we request and can grant extensions to deadlines. However, where no request for an extension is received and the deadline is not met, we will take action through SIP interventions to try to resolve the issue. Other examples of where we may need to take intervention action are set out in the Appendix of **our SIP information leaflet**.

## Training

We offer three online training courses to support public bodies in investigating and handling complaints:

- Good Complaints Handling – Aimed at staff handling complaints at stage 1 of the MCHP
- Complaints Investigation Skills – Aimed at staff investigating complaints at stage 2 of the MCHP
- Child Friendly Complaints – Aimed at staff handling complaints from, and involving, children and young people

Demand for our courses remains high, with over 260 people signing up for the Child Friendly Complaints training since its launch in January.

This year, we will refresh our course content to reflect the updates being made to the Complaints Handling Principles.

Course	Attendees
Good Complaints Handling	436
Complaints Investigation Skills	316
Child Friendly Complaints	263

### Free training resource – Identifying and supporting public service users in vulnerable circumstances workshop

Last year, we reported on our work with Professor Chris Gill (University of Glasgow) and Professor Naomi Creutzfeldt (University of Kent) to produce materials designed to assist public service providers in recognising when service users need extra help to access services. The **'Identifying and supporting public service users in vulnerable circumstances workshop' materials** are available to download from our website for free. They aim to help raise awareness, understanding, and support for individuals whose circumstances might lead to them being less able to fully access public services.

## Child Friendly Complaints

This year saw the full launch of our new child friendly complaints process across the public sector. Our **Child Friendly Complaints Handling Principles** were approved by the Scottish Parliament before being published on 16 July 2024. These principles ensure that complaints are handled in a way that respects children's rights under **the United Nation Convention on the Rights of the Child (the UNCRC)** and are supported by our **Child Friendly Complaints Process Guidance**.

We provided support to a range of public and third sector organisations to help ensure full implementation of the new process. In addition to the advice we gave on 50 specific complaints, we also met with organisations on 62 occasions, to raise awareness and understanding of the Principles.

## Looking forward

Looking ahead, we plan to:

1. make the complaints procedure easier to access and more consistent across Scotland by planning a review of our MCHP and continuing to engage with public bodies
2. make our own services more accessible through the delivery of public campaigns, carrying out research into the barriers faced to accessing the complaints process and the delivery of our new BSL Plan
3. focus on quality assurance by using our data to demonstrate to members of the public the impact we have as an organisation
4. monitor the potential efficiencies that artificial intelligence (AI) can offer. We recognise the improvements it may bring, while carefully assessing the potential associated risks



# Customer service

Our standards are shaped by our values and our ongoing commitment to improvement. We focus on three key principles:

- communicating effectively
- working in an open and fair way
- carrying out our duties competently and responsibly

Complaints about our service are a valuable tool. They help us to understand where things have gone wrong and how we can do better.

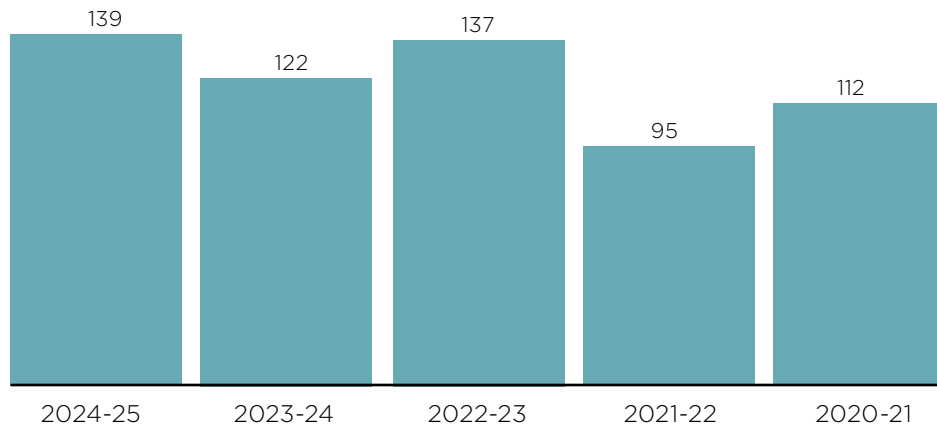
We actively gather and review feedback from a wide range of sources, including satisfaction surveys, complaints and compliments. We also drive improvement through internal

initiatives like our Service Improvement Forum. This year, our Service Improvement Forum developed and launched our new **online complaint checker** which provides quick and easy access to advice.

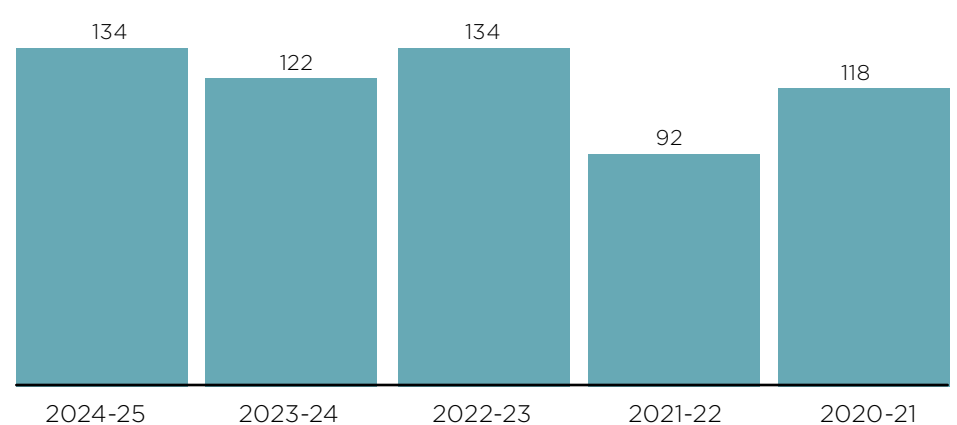
By combining insight from others with our own ongoing review, we are better able to deliver meaningful impact and accessible services.

We have seen a 14% rise in customer service complaints, which in part reflects the growing demand for our services. Service complaints remain very low relative to the overall volume of cases managed by the SPSO each year.

**Total received yearly comparison**



**Total closed yearly comparison**



## CSCs closed by stage and outcome<sup>12</sup>

Type	2024-25
Closed stage 1	74
% upheld	46%
Closed stage 2 (direct)	20
% upheld	25%
Closed stage 2 (escalated from stage 1)	24
% upheld	29%
Closed stage 2 total	44
% upheld	50%
Closed at stage 3 by ICSCR	16
% upheld	-

### Call reflection

In 2024-25, our Assessment & Guidance team used call recordings to review and improve how they handle calls. With support from colleagues, staff listen back to their calls to spot what went well and identify opportunities to improve skills and techniques. They can also check whether the call met our service standards (where appropriate).

The team reflected on a mix of calls, including difficult ones, those with good outcomes, and calls involving people who needed extra support. This process supports ongoing improvement and shows the team's commitment to the SPSO's value of learning and improvement.

## Uphold rates by CSC subject

Subject	2024-25	2023-24
Communication - accessibility	13%	17%
Communication - clarity	9%	15%
Communication - keeping you informed	23%	29%
Communication - respect and dignity	6%	10%
Communication - timeliness	40%	20%
Communication - understanding	-	2%
Competent and responsible - ensuring impact	2%	-
Competent and responsible - handling information	4%	2%
Competent and responsible - reaching sound outcomes	-	2%
Open and fair - fairness	2%	-
Open and fair - impartiality and independence	-	2%

Most of the complaints we receive continue to focus on timeliness. As noted throughout this report, we are constantly looking for ways to work more efficiently and improve customer satisfaction in response to growing demand for our services. We are also committed to being open about our timescales and setting clear expectations with customers from the outset.

<sup>12</sup> Upheld includes both fully and partially upheld complaints.

## Timescales

Stage	Met timescale (no. cases)	Did not meet timescale (no. cases)	Total number of working days	Average time in working days to close	Oldest complaint age (days)
Stage 1 - Frontline resolution (5 working days)	66	8	275	3.7	35
Stage 2 - Investigation & escalated complaints (20 working days)	35	9	798	18.1	105

We were pleased to meet our timescales in most cases and to keep our average response time within target.

## Independent Customer Service Complaints Reviewer

The Independent Customer Service Complaints Reviewer (ICSCR) looks at how we handled a customer service complaint when a complainant is still unhappy after stage 2. The ICSCR is fully independent and checks that we have followed our own policies and procedures and gives people a fair chance to be heard. They do not review decisions we make about complaints on public bodies. In 2024-25, the ICSCR reviewed 16 cases. None were upheld, and no recommendations were made.

## Outcomes

We made ten recommendations following customer service complaints. These led to learning and improvements such as:

- reminding staff of the different ways we can receive customer service complaints, including by phone
- making sure we inform customers of any delays before the original target date
- keeping our website information up to date

## Looking forward

In 2025-26, we plan to:

1. review our customer service standards
2. improve how we report on customer feedback
3. increase efficiency and consistency across the organisation

# Casework assurance

## Quality assurance

This year, we implemented a new quality assurance (QA) process to ensure that all SPSO casework is handled in accordance with our guidance, and that we reflect on how we handle cases to drive learning and improvement.

Our QA programme is selected on the basis of risk and conducted independently of the decision makers.

This year, our QA programme focused on:

- the use of professional advice (e.g. clinical advice) in public service complaints to support decision making
- the understanding and application of jurisdiction in:
  - public service complaints
  - whistleblowing complaints
- how we identify and explain our response to repeat, or substantially similar, complaints

The QA gave the SPSO Leadership Team a high level of assurance that:

- we were following our own policies and procedures effectively and efficiently

- we were making correct jurisdictional decisions
- we were handling repeat complaints efficiently and fairly

It is notable that no cases were reopened as a result of the QA. However, the process highlighted important learnings, such as:

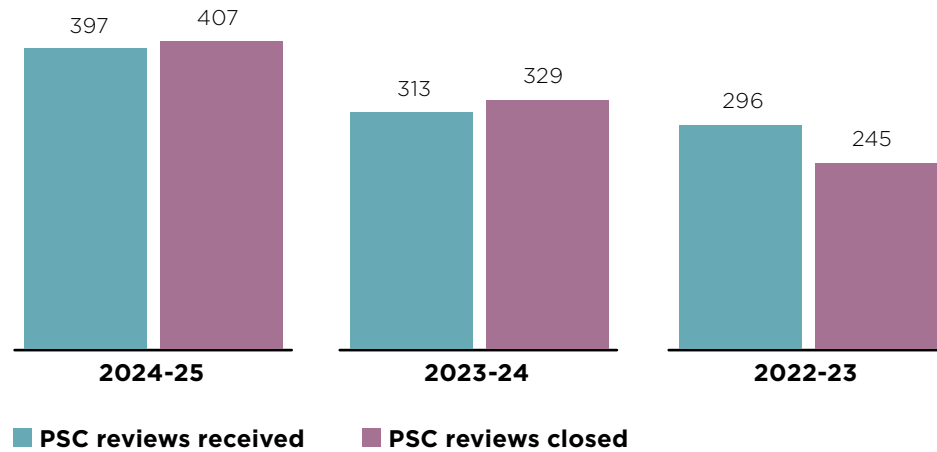
- avoiding delays in the progression of complaints wherever possible
- providing clear explanations for our decisions
- sharing best practice with the wider office to drive improvements and standards

## Reviews

The Ombudsman has in place a non-statutory review process<sup>13</sup> where a complainant or a public body can ask the Ombudsman to review the decision on a complaint that has been made by one of their staff under delegated powers. Each review request is considered and responded to by the Ombudsman, with support from Executive Casework Officers. The review does not re-make decisions, but considers whether there is new information, or it has been shown we relied on incorrect information, which had an impact on the original decision. The Ombudsman will not change a decision or re-open a complaint simply because someone disagrees with the decision.

<sup>13</sup> This review process does not apply to public reports.

PSC reviews received and closed



This year we focused on providing clear reasoning to complainants and identifying areas to inform our QA programme.



PSC review outcomes

	Total	as % of reviews closed	as % of all cases closed
Outcome changed	9	2%	0.18%
Original outcome unchanged	362	89%	7.2%
Original outcome unchanged but rationale amended	17	4%	0.34%
Original outcome unchanged but feedback provided to organisation	5	1%	0.1%
Case reopened for further investigation	10	2%	0.2%
Request for review ineligible or withdrawn	4	1%	0.08%

Examples of why some cases were reopened include:

- new information being received
- cases being incorrectly time-barred<sup>14</sup>

Overall, the reviews showed a high standard of decision-making.

<sup>14</sup> We are unable to consider complaints made more than twelve months after the complainant first became aware of the issue. However, we may accept complaints beyond this timeframe if there are special circumstances that make it appropriate to do so.

## INWO review requests received and closed

We did not receive any requests for review of INWO complaints.



## Performance against KPI<sup>15</sup>

KPI	2024-25
Respond to 75% of reviews in 90 days	72%

We did not meet our KPI this year largely because of the 27% increase in review requests received. Output was also impacted by a significant increase in post review correspondence, and our commitment to the new QA programme.

Although we did not meet our KPI this year, we have a triage system in place to prioritise urgent review cases.

<sup>15</sup> In August 2024, we reduced our KPI target, as the previous 95% threshold was deemed unsustainable. As a result, performance figures from this year are not directly comparable to those from previous years. For historical KPI performance, please refer to our earlier **annual reports**

# Equality monitoring

Service users voluntarily complete the SPSO equality form when they access our service. This year, 53% of people who were able to do so chose to complete at least part of the form, with good completion rates for individual questions. While not all users complete the form, and many only fill in certain sections, for the larger categories, we can reasonably assume that the data is representative of our user base overall.

The data shows that our users, when compared to the available population data (shown in brackets), appear to be:

- more likely to be from a minority ethnic group – **17%** (12% Scotland)<sup>16</sup>
- more likely to be Asian – **8%** (4% Scotland)
- more likely to be female – **53%** (51% Scotland)
- more likely to be disabled – **53%** told us they have a long-term condition that limits their day to day activities (the closest comparators are 22% (census) to 38% (Scottish Health survey 23-24))
- more likely to be aged:
  - 25-44 – **45%** (25% Scotland)
  - 45-64 – **38%** (28% Scotland)

- more likely to identify as Lesbian, Gay, Bi-sexual or other – **8%** (3-4% Scotland)
- a small minority – **27** users – told us their gender was different to that registered at birth (this category includes non-binary)
- **77%** of people completing the form did so on their own behalf with **18%** being completed by someone representing someone else and **3%** with help from someone else
- **6%** told us English was not their main language, and **4%** told us they could use BSL. The census reports **6%** of the population say English is not their main language and **2.2%** can use BSL

The data we collect plays a vital role in enhancing our understanding of our users and their requirements, shaping how we design and provide our services. It informs our strategic plan (for example, one of four strategic themes is accessibility) and on an annual basis, our business plan. When we make a policy decision, we consider the impact on equalities, and this data is used as part of our equality impact assessments.

<sup>16</sup> The census includes all categories other than White Scottish and White British in this category

# Openness and transparency

## Freedom of information and environmental information requests

Type	2024-25	2023-24	2022-23	2021-22	2020-21
Requests received	154	119	111	59	91
Requests handled	140	122	107	66	92
Review requests received	10	5	5	4	3
Review requests handled	10	5	5	4	3
Appeals to Scottish Information Commissioner	4	2	3	1	1

## Subject access requests (SAR)

Type	2024-25	2023-24	2022-23	2021-22	2020-21
Requests received	150	129	106	70	91
Requests handled	144	135	96	86	80
Review requests / complaints received	9	13	8	3	3
Review requests / complaints handled	9	14	6	5	5
Appeals to UK Information Commissioner (ICO)	2	-	-	1	1

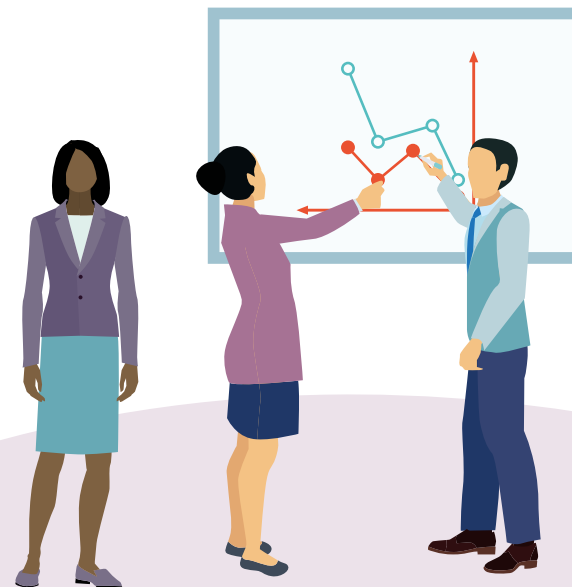
We saw a notable increase this year in requests, with the highest figures recorded to date. The majority of requests continue to relate to our casework.

Where we considered complaints and carried out reviews of our decisions, the majority of these wholly or partially upheld our original decision. Decisions from the UK and the Scottish Information Commissioners also found we had complied with our obligations. This continues to give us confidence in our decisions.

Despite the increase in requests, we responded to 99% of requests and reviews within the statutory timescales. This is an improvement on 96% last year.

We use data in a way that is fair. We are clear, open and honest about how we use it. We provide information in a way that is concise, transparent, intelligible, easily accessible, and uses clear and plain language.

We continue to adopt the Scottish Information Commissioner's Model Publication Scheme and publish a guide on our [website](#) about the information that we make available.



# Our team

## Overview



**Maintained Investors in People Gold Award**



**Maintained Living Wage Employer accreditation**



**Maintained Employers Network for Equality & Inclusion membership**



**Achieved Carer Positive Accreditation - Engaged Level**



**Continued to deliver shared services support to the Scottish Biometrics Commissioner and the Scottish Human Rights Commission**



**Launched our Hybrid Working Policy**



**Developed policy and prepared for new duties under the Worker Protection (Amendment to the Equality Act 2010) Act 2023 to prevent sexual harassment in the workplace**



**Developed and started consulting on a workforce Equality, Diversity and Inclusion Strategy**

## Staff numbers

Our workforce averaged 77 Full-Time Equivalent (FTE) employees for 2024-25. In previous years, we have grown with each new area of jurisdiction added to the Ombudsman's statutory responsibilities but this year our baseline numbers returned to normal levels as there were very few temporary fixed-term contracts compared to last year (80 FTE 2023-24).

## Diversity

We monitor all aspects of diversity of our workforce on an ongoing basis. On 31 March 2025:

- 76% of employees in the organisation were female and 24% were male (not including seconded and temporary staff) (77:23 in 2023-24)
- Three of the five members of our leadership team are female
- 67% of our management team are female (73% in 2023-24)

Using the diversity data we gather, along with staff survey feedback and in collaboration with trade union representatives and the Inclusion, Diversity, Equality and Accessibility group, we have been developing a workforce Equality, Diversity and Inclusion strategy and plan. This will set out our vision and goals towards improving and embedding equalities, diversity and inclusion in our workforce and employment policies and practices.

We continue to monitor and develop our approach to recruitment, selection and promotion so that it follows good practice across all diversity and equality strands. In 2024-25, we completed a review of all of our HR policies with the trade union, ensuring that they met our obligations under equalities legislation while also developing more inclusive working practices.

## Health, safety and wellbeing

The health, safety and wellbeing of our staff remains a priority. This year, all staff completed annual Display Screen Equipment (DSE) training, while specific groups received Fire Warden and Mental Health First Aid training. We also ran awareness sessions open to all staff, including a talk from Andy's Man Club about men's mental health, a session to raise awareness of Carers in the Workplace from VOCAL, and a presentation and discussion with a GP about social prescribing. Our Wellbeing Action Group continued to raise awareness and promote campaigns that support staff wellbeing throughout the year.

## Carer positive

This year, we carried out work to consolidate and improve our practices and approaches to supporting carers in the workplace. We sought advice and information from a charity, VOCAL, who also delivered a 'Think Carer' session to raise awareness of the rights and support available to carers. In early 2025, we applied to Carer Positive and were awarded accreditation at the 'Engaged Level' which means that we:

- have an awareness of carers within the workforce and have made a commitment to support carers through workplace policies and working practices
- demonstrated some evidence of systems and processes that have been developed to support this
- support carers to identify themselves as carers and can access support within the organisation to help them manage their work and caring responsibilities

There are two more levels to work towards, 'Established' and 'Exemplary,' which we aim to progress to in the coming years.

## Training and development

We continued to meet the people development needs of the organisation through a range of activities. All staff took part in the annual Performance Development Planning and Review process, helping to support them with their learning, knowledge and development needs throughout the year.

Learning and development activities covered key areas including casework handling, cyber security, data management, and personal development skills. We also delivered a quarterly management development programme incorporating themes such as influencing and stakeholder engagement, finance and budgeting, organisational change and planning for a new Ombudsman. In March 2025, we held an in-person all staff meeting, giving everyone an opportunity to get together, collaborate and strengthen relationships between colleagues and teams.

## Staff survey

The SPSO conducts an annual staff survey and the summary reports are published on our website. Each year, the staff survey results, along with our Investors in People (IIP) assessment findings, are combined to create an annual action plan to ensure we maintain our focus on our commitment to building a people centred organisation.

2024-25 highlights include:

- 81% response rate
- 94% of questions scored above 70% positive with 51% scoring above 90% positive
- scores improved in 70% of the questions compared to the last survey
- all survey themes saw an improvement in scores compared to the previous year and the most improved score was under the theme of equal opportunities and diversity (improved by 11% on average)
- health and wellbeing was the highest scoring theme (94% on average)

### Collaboratives and working groups

A number of staff-led, cross-team working groups continued over the last year to promote and support interaction, cooperation and knowledge sharing across the organisation. The groups include communities of practice, Health and Wellbeing, Climate Change and a Corporate Social Responsibility group that incorporates our charity work and other social and community collaborations.

### Community, social and human rights

Many of our staff are involved in community and social rights engagement activities outside of work, including volunteering for:

- Children's Hearings Scotland
- the Law Society of Scotland's Regulatory committee
- Four Square, a charity supporting people who are homeless or at risk of becoming homeless

Throughout the year, the Wellbeing Action Group planned events and activities to observe different causes to support wellbeing. For example, in May, we championed mental health awareness week with activities and communications to raise awareness about the importance of physical activity on mental health.

### Looking forward

Looking ahead, we plan to:

1. launch sexual harassment training to all staff and managers
2. develop and deliver an induction programme to welcome a new Ombudsman
3. consult on and launch the SPSO's workforce Equality, Diversity and Inclusion strategy and plan
4. finalise a recognition agreement with the trade union
5. launch a new and improved PDP form
6. review our mandatory and new start induction training programmes

# Governance and shared corporate services

## Overview

While we lay our complete Annual Report and Financial Statements as a single document before the Scottish Parliament, it is the Performance report we most often share and refer to in other documents and presentations. This section gives you a snapshot of our performance explored further in our **Accountability Report and Financial Statements**.

## Shared services

We are co-located in Bridgeside House with the Scottish Human Rights Commission (SHRC), the Children and Young People Commissioner Scotland (CYPCS) and the Scottish Biometrics Commissioner (SBC). We share common services with them such as facilities, health, safety and security management, postal services, and shared areas such as larger meeting rooms and a common kitchen. As the largest tenant, the SPSO is the named leaseholder, and as such we provide the facilities and property finance management for the group.

The SPSO also provides an extended shared service to SBC and SHRC, including the provision of corporate service administration for finance, a full HR service, and other support functions. These shared services arrangements will be extended to the new Patient Safety Commissioner when the organisation is co-located with us in 2025-26.



## Environmental and sustainable development

Since 2015-16, we have reduced our carbon footprint by more than 36%. Our total emissions in 2024-25 equate to 0.6 tonnes of carbon dioxide emitted (tCO<sub>2</sub>e) per FTE employee or 0.03 (tCO<sub>2</sub>e) per m<sup>2</sup> floor space we occupy.

Further details of carbon emission reductions and the actions we are taking to reduce our emissions are in our **Climate Change Duties Reports** on our website.

## Cyber security

We manage our digital services closely to protect the sensitive personal data we hold, and to ensure our systems remain robust and resilient. Cyber security remains one of our most significant risks.

In 2024-25, we continued assessing our cyber resilience arrangements using the Scottish Government Cyber Resilience Framework and by renewing our Cyber Essentials accreditation in December. The SPSO utilise SCOTS Connect to host our network services to provide a safe and secure digital environment. SCOTS is the Scottish Government's range of managed IT services and products. Our staff receive regular updates and training in relation to cyber risks.

## ICT

We continue to make improvements to our IT systems to ensure we are providing our service in an efficient and secure IT environment that supports electronic working. This year, we made several updates to our casework management system to help staff manage cases more effectively. One of these changes was introducing a new 'Suggested cases' area, which automatically searches and displays similar cases to the one being worked on. This supports staff to:

- spot themes and trends in the complaints we receive
- maintain consistency in decision making
- identify duplicate cases

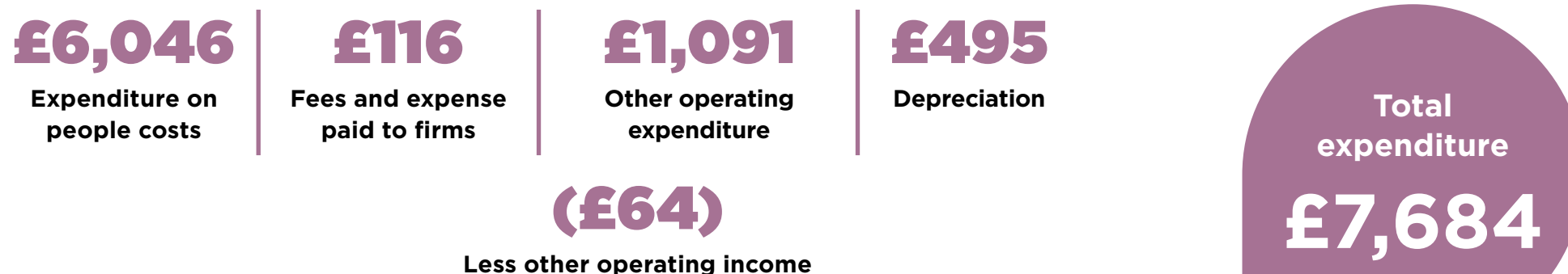


## Finance

### Financing from the Scottish Parliamentary Corporate Body (SPCB) £000



### Expenditure £000



Total includes £409k for Bridgeside House shared accommodation expenditure, managed on behalf of four Scottish Parliament funded organisations

The Scottish Parliamentary Corporate Body (SPCB) are the funding body for the Scottish Public Services Ombudsman.

People costs are 83% of the SPSO's total operating costs. In 2024-25, there was a significant rise in property costs due to the

mid-lease rent review and the increase in non-domestic rates and utilities.

The Scottish Parliament has approved the 2025-26 budget with revenue resources totalling £7,893k.

# Looking forward

As we prepare for the arrival of the new Ombudsman, we remain committed to delivering high quality services with continuity and ambition. We are committed to reducing the time it takes to allocate and investigate complaints, while engaging with wider stakeholders to ensure public services are effective and accessible.

Our **Business Plan** for next year sets out our priorities and projects. While we continue to pursue agile initiatives to improve efficiency, we are increasingly aware of the growing risk posed by rising complaint volumes. Therefore, we have focused on strategic and high priority projects. This includes our workforce and medium-term financial planning. Without sufficient capacity, our ability to continue to absorb this increase in volume and meet targets will become more challenging.

This will be our second year operating under our new **Strategic Plan**. Our business activity is rooted in our strategic themes, aims and values. In 2025-26, our overarching themes are:

- efficiency
- using data to report on our impact, and drive learning and improvement
- supporting and developing our staff
- develop stakeholder relationships

## Ongoing commitments

We will:

- ✓ improve the accessibility of our services by enhancing the readability of our decisions and launching our new BSL plan
- ✓ continue with our project to review Model Complaints Handling Procedures
- ✓ develop and support good complaint handling by Scottish public services through our training provisions and Support and Intervention Policy
- ✓ deliver our public service complaints service, endeavouring to meet our customer service standards and performance targets
- ✓ maintain our performance in delivering the SWF review service and provide training on the new statutory guidance
- ✓ continue to deliver our INWO service, focusing on timely case handling and supporting effective local investigations
- ✓ monitor the implementation of child friendly complaint approaches
- ✓ continue to improve our service by considering feedback

from our service users

- ✓ prepare to extend shared services to the new Patient Safety Commissioner
- ✓ continue to develop our approach to data management and cyber security
- ✓ manage the organisation efficiently and effectively to ensure value for money

*Andrew Crawford*

**Andrew Crawford**

**Acting Scottish Public Services Ombudsman**

24 September 2025



# ACCOUNTABILITY REPORT & FINANCIAL STATEMENTS

This section of our report sets our

- Corporate governance report
- Remuneration and staff report
- Parliamentary accountability and audit report
- Independent auditor's report
- Financial statements

# Corporate governance report

## 1. Directors' Report (the Ombudsman)

### Senior changes

In April 2025, at the end of her eight-year tenure, we said farewell to Rosemary Agnew, Ombudsman. The newly appointed Ombudsman, Paul McFadden, joins the organisation on 20 October 2025. In the interim, from 1 May-19 October 2025, Andrew Crawford is appointed Acting Ombudsman. Throughout 2024-25, following the departure of the Director in April, the Ombudsman had in place a temporary leadership structure, which will continue into 2025-26. This is to afford the next Ombudsman the flexibility to shape the organisation. The departure of our two most senior roles at each end of the financial year was a significant change for SPSO.



Rosemary Agnew, Scottish Public Services Ombudsman



Andrew Crawford, Head of Improvement, Standards and Engagement



Elaine Cameron, Head of Investigations: Independent National Whistleblowing Officer & Scottish Welfare Fund Reviews



Judy Saddler, Head of Investigations: Public Service Complaints



Stuart Crickmar, Head of Corporate & Shared Services

Throughout 2024-25 the Leadership Team (LT) was led by Rosemary Agnew and included the four Heads of Service.

### Register of interests

The LT<sup>1</sup> and Advisory Audit Board (AAB)<sup>2</sup> members publish declarations of interest on the SPSO website with their biographies. No significant interests were held which may have conflicted with their management responsibilities and no member of the AAB had any other related party interests which conflicted with their responsibilities. Declarations of interest of other staff are held privately where required in accordance with the SPSO Code of Professional Conduct.

1 <https://www.spsso.org.uk/leadership-team>

2 <https://www.spsso.org.uk/advisory-audit-board>

## Audit

SPSO's accounts for the financial year ended 31 March 2025 must comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared, in accordance with the Accounts Direction given by the Scottish Ministers, in pursuance of paragraph 15 (1) of schedule 1 of the Scottish Public Services Ombudsman Act 2002.

The SPSO's accounts are audited by auditors appointed by the Auditor General for Scotland. Audit Scotland were appointed in 2022-23 for a five-year period to 2026-27.

## Data protection

We take responsibility for how we handle data and take steps to protect people's data rights including clear and comprehensive policy and guidance governing how we handle and safeguard data.

- We embed data protection and privacy into our work. We consider risks and put in place appropriate measures to ensure the confidentiality, integrity and availability of the systems and services we use. These include measures such as minimising data, pseudonymisation, and having in place security features which are constantly reviewed and where possible improved.
- We have robust procedures to manage and document personal data breaches. All incidents must be logged using an incident recording system and, following an investigation, any identified risks mitigated as appropriate and practicable.
- We provide regular training and awareness raising for our staff.

There were no personal data breaches which met the criteria for reporting to the ICO in 2024-25 and none reported in the previous three years 2021-2024 (compared to two in 2020-21, one in 2019-20 and two in 2018-19).

Good records management supports good data and information governance. Following a self-assessment of our Records Management Plan (RMP), the Public Records (Scotland) Act Assessment Team's Progress Update Review (PUR) report noted again that we continue to take our statutory obligations seriously and are working hard to maintain all elements of our RMP in full compliance with the Public Records (Scotland) Act 2011.

Our Data Protection Officer's annual assurance statement noted that 'during the year 2024-25 the SPSO continued to operate robust data protection compliance measures in line with the requirements under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.'

## Disclosure of information to auditors

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

## 2. Statement of Accountable Officer's responsibilities

Under paragraph 15 (1) of schedule 1 of the Scottish Public Services Ombudsman Act 2002, the Ombudsman is required to prepare a statement of accounts for each financial year in the form as directed by Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Ombudsman's affairs at the year-end, and of the Ombudsman's net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Ombudsman is required 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 have been followed, and disclose and explain any material departures in the financial statements, and
- prepare the financial statements on a 'going concern' basis, unless it is inappropriate to presume that the Ombudsman will continue in operation.

The Scottish Parliamentary Corporate Body (SPCB) designated the Ombudsman as the Accountable Officer for the SPSO. The relevant responsibilities as Accountable Officer are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual (SPFM). These include the propriety and regularity of the public finances for which the Accountable Officer is accountable, the keeping of proper records, and safeguarding the SPSO's assets.

As Accountable Officer for the SPSO, I can confirm that

- I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information.
- The Annual Report and Accounts as a whole is fair, balanced and understandable.
- I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced, and understandable.
- So far as I am aware, there is no relevant audit information of which the auditors are unaware.

### 3. Governance statement

I am fulfilling the post of Scottish Public Services Ombudsman and Accountable Officer from 1 May 2025 for a 6-month period, until 19 October 2025; the newly appointed Ombudsman joins us on 20 October 2025. As Accountable Officer, the Ombudsman has responsibility for maintaining a sound system of governance and internal control that supports the achievement of organisational policies, aims, and objectives, whilst safeguarding the public funds and the organisation’s assets for which I am responsible.

#### Our governance and management framework

The key features of the scheme of control are:

#### Leadership Team

- The Accountable Officer is the Ombudsman.
- The Ombudsman is supported by four other members of the LT: the Head of Improvement, Standards and Engagement;

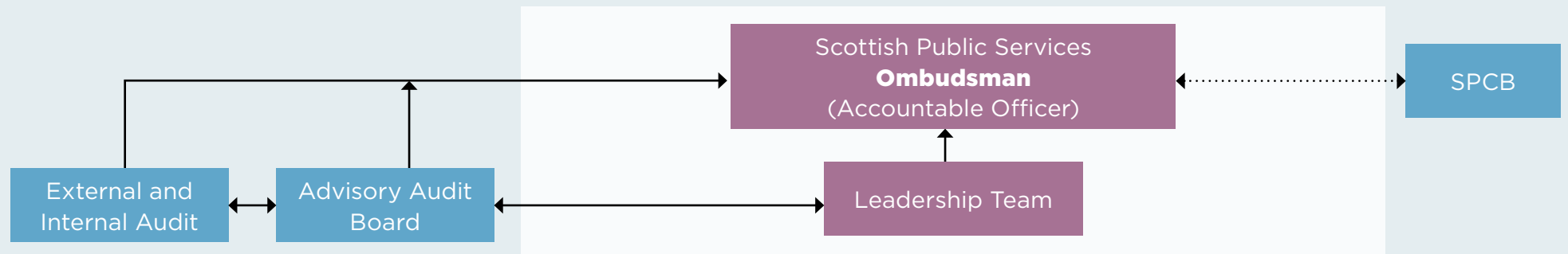
the Head of Corporate and Shared Services; and two Heads of Investigations. Individual members of the LT have delegated authority to make decisions as set out in the Ombudsman’s Scheme of Delegation.

- The Ombudsman chairs formal governance meetings of the LT to consider and seek assurance in relation to finance and audit matters, the annual business plan, the risk register, and the strategic direction of the organisation, every quarter.
- The LT also meets, usually weekly, to oversee the day-to-day running of the organisation.

#### Advisory Audit Board (AAB)

- During 2024-25, the members of the AAB were:
  - David Watt CA CPFA, Chair
  - Claire Robertson CA (to 30 September 2024)
  - Steve Renwick ACA CPFA (from 1 July 2024)
  - Siobhan White CPFA (from 1 July 2024)

#### Our governance and management framework



- The Ombudsman is supported by the AAB, which provides assurance and advice about corporate governance, internal control, management of risk, financial management and internal and external audit. The AAB receives internal and external audit reports and the annual accounts.
- The AAB meets at least twice a year to consider audit matters and the SPSO's approach to management of risks to the business in relation to strategic direction of the organisation. The AAB met three times in 2024-25.
- The Chair produces an annual report on behalf of the AAB. The purpose of the report is to summarise the AAB's work over the previous financial year and provide their opinion in relation to SPSO's governance, which is published on our website<sup>3</sup>.

## Audit services

- Independent scrutiny is provided by an internal audit function. In 2024-25 this was provided by Wbg. There is a rolling three-year internal audit programme in place, of which 2024-25 was the second year of the three-year plan for 2023 to 2026.
- During the financial year the Internal Audit function reviewed Governance, Shared Service Provision, and Learning and Development. All three activities achieved 'strong' assurance

<sup>3</sup> Our Advisory Audit Board annual reports can be found at <https://www.spsso.org.uk/advisory-audit-board>

indicating controls are satisfactory, with no major weaknesses found. The internal audit annual report concluded SPSO had adequate and effective risk management, control and governance processes to manage the achievement of SPSO's objectives, and proper arrangements to promote and secure value for money.

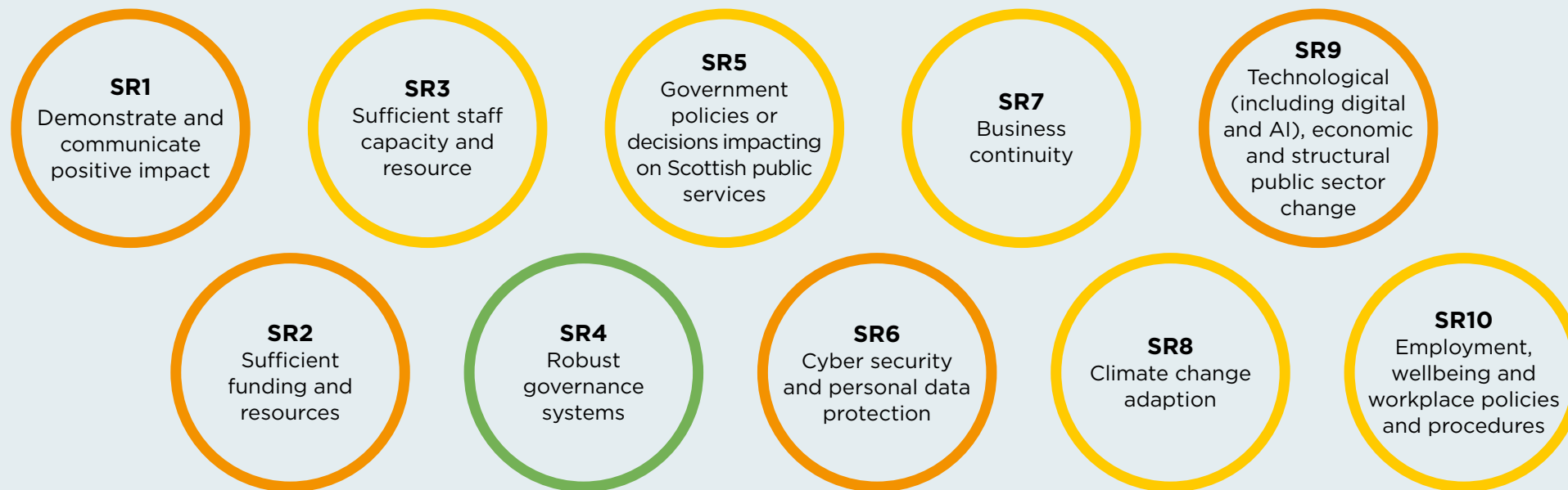
## Scottish Parliament accountability

- SPSO is held to account by the Scottish Parliament through statutory arrangements put in place by the Scottish Public Services Ombudsman Act 2002 and the Public Finance and Accountability (Scotland) Act 2000. SPSO's spending and use of resources are examined by the Scottish Parliamentary Corporate Body (SPCB), a statutory body which is chaired by the Presiding Officer and includes four elected members. which meets in public and reports to the Scottish Parliament. The SPCB recommended the 2025-26 budget to the Finance and Constitution Committee.

## Governance framework

As Accountable Officer, I have responsibility for reviewing the effectiveness of the systems of internal control. The systems seek to identify the principal risks to the achievement of SPSO's policies, aims and objectives. They are designed to manage rather than eliminate the risk of failure and they follow the guidance to public bodies as set out in the SPFM. The Scheme of Control outlines the arrangements in place to assure good governance practices are followed. This is published in our Governance handbook<sup>4</sup>.

<sup>4</sup> <https://www.spsso.org.uk/sites/spsso/files/Corporate/SPSO-Policies/SPSO - Governance.pdf>



Current score key ● Low ● Medium ● High ● Critical

## Risk management and control

Risk is managed actively through a risk management policy that sets out the approach to risk management for the delivery of strategic aims. The strategic risk register identifies the key risks facing the organisation and covers the years of the strategic plan; addressing the areas of reputation, communication, governance, resources, business continuity, climate change and government policy and decisions that may impact on public services. We use this mechanism to analyse the likelihood and impact of the risks, and capture the controls in place to mitigate the risk. The risk register is reviewed regularly by the management team and AAB and our strategic risk register is published on our website.

## Strategic Risks<sup>5</sup>

There were some significant shifts in our external operating environment, particularly in relation to cyber security and its potential impact on business continuity, and resourcing pressures which were the result of rising complaints numbers. During 2024-25, the strategic risks showed some movement with an increase in likelihood for those risks relating to cyber security, funding and resources. We were also mindful of the wider resourcing and funding pressures on Scottish public services and the intention of policy makers and to drive reform. Policy changes and different approaches to service delivery, could, in turn, impact on SPSO in a number of ways. Potentially,

<sup>5</sup> Our Strategic Risk Registers can be found at <https://www.sps.org.uk/corporate-planning>

it could impact on our statutory duties by either adding or removing functions, or the extent to which we can investigate them. It could also impact on service users' satisfaction levels and hence complaints. The leadership team monitor this closely.

We keep strategic and business risk under regular review, and as part of our business planning for 2025-26, published a completely updated strategic risk register. The diagram below illustrates the strategic risks as measured at the end of 2024-25.

## **Operational Risks**

At the operational level, risks are managed by each business area aligned with the annual business plans. The management team is accountable to the Ombudsman. In each business year, the operational risk registers are reviewed in light of emerging business priority and strategic risk. Given the changing and flexible nature of our operating environment, we will keep both our approach and our risk registers under review to ensure that we continue to identify challenges, put in place mitigating actions and hold ourselves properly to account for the ownership and management of risk.

Our robust and comprehensive Information Governance policies and procedures help ensure our information is managed lawfully, transparently, securely, efficiently and effectively, helping us to achieve the best possible performance.

## **Provision of information to employees**

We have adopted the principles of openness, transparency and active participation and place a high level of importance on informing, listening to, and consulting with staff. We do so by providing access to management papers and meeting notes, through oral and written briefings, by regular staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

## **Data protection**

As reflected in the Directors' Report, there were no personal data breaches which met the criteria for reporting to the ICO in 2024-25 and none reported in the previous three years 2021-2024.

## **Fraud, corruption, bribery and whistleblowing**

Our policies and procedures on fraud, corruption, and bribery include the anti-fraud policy, codes of professional conduct, the terms and conditions for the supply of goods and services and the broader financial governance arrangements, and a whistleblowing policy. We maintain a hospitality and gifts register, which is updated regularly.

We declare any fraud, whistleblowing or control failure incidents to the AAB and this forms part of the annual assurance process. In 2024-25, there were no instances of fraud or bribery identified or detected in the SPSO.

## Review of effectiveness of internal control and risk management

The systems of internal control are designed to evaluate the nature and extent of any risks and to manage them efficiently, effectively and economically. I am satisfied that the current Scheme of Control provides a robust and appropriate framework for good governance and internal control. My office formally complies with the principles of the SPFM in line with the Financial Memorandum agreed with the SPCB.

The systems are based on a framework of regular management information, administrative procedures and a system of delegation and accountability. This includes a detailed budgeting process, regular reviews by the management team of financial reports covering progress towards financial targets, annual reviews and updates to Scheme of Delegation, quarterly reviews of the corporate risk register and a programme of internal and external audit. The systems are designed to manage rather than eliminate the risk of failure to achieve SPSO's policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

As Accountable Officer, I have responsibility for reviewing the effectiveness of the systems of internal control and risk management arrangements. My review is informed by

- an assurance framework established in accordance with the SPFM
- the work of the internal auditors, which is directed through an audit plan and focuses on identified control risk areas. The internal auditors submit regular reports on the adequacy and

effectiveness of the organisation's systems of internal control together with recommendations for improvement

- quarterly reviews of the organisation's strategic risk register and the work of internal audit in assessing the effectiveness of risk management arrangements
- the consideration of governance impact when making policy decisions, and
- comments made by the external auditors in their management letters and other reports.

I am assured that procedures for internal control have been in place throughout 2024-25 and the LT have ensured consistent adherence to the systems for the year under review and up to the date of approval of the annual report and accounts.

## Significant issues

During the financial year to 31 March 2025 and to the date of this statement no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control.

## Assurances and written authorities

There is no requirement for written assurances to be provided to the Ombudsman in relation to internal controls, beyond those systems which are outlined above.

# Remuneration and staff report

## 4. Remuneration report

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

### Ombudsman

The Ombudsman is a Crown appointment following nomination by Scottish Parliament, not an employee of SPSO. Appointments are for a fixed term of eight years, and Rosemary Agnew was in post from 1 May 2017 to 30 April 2025. Under the legislation establishing the Scottish Public Services Ombudsman, the SPCB is responsible for determining the salary of the Ombudsman. Full time SPCB supported officeholders are on pay ranges determined by the SPCB and salaries are updated in line with SPCB staff.

### Advisory Audit Board

The AAB has three independent members including the Chair. The independent members of the AAB, are remunerated by the SPCB as part of a shared service agreement. All independent member appointments are part-time and are non-pensionable.

### Leadership Team

At the start of 2024-25, and just into 2025-26, SPSO's two most senior staff left the organisation. In April 2025, at the end of her eight-year tenure, we said farewell to Rosemary Agnew, Ombudsman. In May 2024, after 18 years with the SPSO, we said farewell to our Director, Niki Maclean.

Throughout 2024-25 the Ombudsman had in place a temporary leadership structure, which will continue into 2025-26. This is to afford the next Ombudsman the flexibility to shape the organisation. The Leadership Team (LT) was led by Rosemary Agnew and included the four Heads of Service.

The table below contains the salaries (including any overtime but excluding employer's superannuation and national insurance contributions), benefits in kind, and pension entitlements of all the LT. Information is presented for the whole year to 31 March 2025. Further information on the pensions payable to SPSO staff, including senior management, can be found in Note 5. Pension costs.

<b>Remuneration (Audited)</b>	<b>2024-25</b>	<b>2023-24</b>
	<b>£'000</b>	<b>£'000</b>
<b>Ombudsman – Rosemary Agnew</b>		
Salary	135-140	120-125
Pension benefits (i)	54	48
<b>Total</b>	<b>190-195</b>	<b>170-175</b>
<b>Director (part year to 31 May 2024) – Niki Maclean</b>		
Salary (FTE)	100-105	100-105
Salary (actual)	0-5	70-75
Pension benefits (i)	1	15
<b>Total</b>	<b>5-10</b>	<b>85-90</b>
<b>Head of Improvement, Standards and Engagement – Andrew Crawford</b>		
Salary	80-85	75-80
Pension benefits (i)	32	36
<b>Total</b>	<b>110-115</b>	<b>110-115</b>
<b>Head of Corporate and Shared Services (new temporary part-time role starting on 17 June 2024) – Stuart Crickmar</b>		
Salary (FTE)	70-75	
Salary (actual)	35-40	
Pension benefits (i)	16	
<b>Total</b>	<b>50-55</b>	

<b>Remuneration (Audited)</b>	<b>2024-25</b>	<b>2023-24</b>
	<b>£'000</b>	<b>£'000</b>
<b>Head of Investigations (new role) - Elaine Cameron</b>		
Salary	70-75	
Pension benefits (i)	29	
<b>Total</b>	<b>100-105</b>	
<b>Head of Investigations (new role) - Judy Saddler</b>		
Salary	80-85	
Pension benefits (i)	51	
<b>Total</b>	<b>130-135</b>	

## Salary

'Salary' includes gross salary; overtime; recruitment and retention allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the SPSO and thus recorded in these accounts. This total remuneration, as well as the allowances to which they are entitled, is paid by the SPSO, and is therefore shown in full in the figures above.

## Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the SPSO and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind paid during 2024- 25 (2023-24 - nil).

<b>Pension benefits (Audited)</b>	<b>Accrued pension at pension age as at 31 March 2025 and related lump sum</b>	<b>Real increase in pension and related lump sum at pension age</b>	<b>CETV at 31 March 2025</b>	<b>CETV at 31 March 2024</b>	<b>Real increase in CETV funded by the employer</b>	<b>Employer contribution to private pension account</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Ombudsman – Rosemary Agnew	30-35	2.5-5	577	482	43	0
Director – Niki Maclean	-	-	-	-	-	1
Head of Improvement, Standards and Engagement – Andrew Crawford	5-10	0-2.5	90	65	17	0
Head of Corporate and Shared Services (new part-time role) – Stuart Crickmar	-	-	-	-	-	16
Head of Investigations (new role) – Elaine Cameron	0-5	0-2.5	48	25	17	0
Head of Investigations (new role) – Judy Saddler	35-40 plus a lump sum of 100-105	2.5-5 plus a lump sum of 0-2.5	961	881	45	0

## Notes

(i) The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

The pension benefits of any members who are in scope of the public service pensions remedy for the period between 1 April 2015 and 31 March 2022 are reported in 2024-25 on the basis of Principal Civil Service Pension Scheme (PCSPS) membership for the same period.

## The cash equivalent transfer value

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

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

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

### **The real increase in the value of the CETV**

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

### **Employment contracts**

The Head of Improvement, Standards and Engagement and Head of Investigations hold appointments that are open-ended until retirement. The Head of Corporate and Shared Services is a temporary appointment while a temporary structure is in place following the departure of the Director and to be considered by the new Ombudsman when they take up their role. The terms of employment are set by the Ombudsman and approved by the SPCB, in line with the SPSO Act (2002).

### **Exit packages (Audited)**

No severance payments were made during the year 2024-25 (none in 2023-24).

### **Pay Policy**

Appointments of SPSO staff, on terms and conditions set by the SPCB, are made in accordance with SPSO recruitment policy which requires appointment to be on merit on the basis of fair and open competition, but also includes the circumstances when appointments may otherwise be made. These principles are set out in our recruitment process and more information is available on the SPSO website recruitment pages. SPSO staff are not civil servants but pension benefits are provided through the Civil Service Pension Scheme arrangements.

### **Fair pay disclosure (Audited)**

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind of employees. It does not include severance payments, employer pension contributions and the CETV of pensions. These figures include secondees, temporary staff and contractors.

	2024-25	2023-24
Staff remuneration	£35,164- £100,893	£29,506- £100,893
Ombudsman remuneration	£135,000- £140,000	£120,000- £125,000
25th percentile remuneration	£41,978	£40,286
25th percentile pay ratio	3.3:1	3:1
Median remuneration	£60,414	£57,979
Median pay ratio	2.3:1	2.1:1
75th percentile remuneration	£60,414	£57,979
75th percentile pay ratio	2.3:1	2.1:1
Average Ombudsman remuneration	£137,500	£122,500
% difference in average Ombudsman remuneration	12%	14%
Average staff remuneration	£55,236	£53,291.29
% difference in average staff remuneration	4%	9%

The change in ratio between Ombudsman and staff remuneration and the percentage increase in Ombudsman and staff remuneration is due to applying a cost of living increase to all pay bands and alignment of the Ombudsman salary to Scottish Parliament pay scales.

The median pay ratio for the relevant financial year is consistent with the pay, reward and progression policies for SPSO's employees taken as a whole.

During the 2024-25 accounting period, we maintained the Living Wage Accreditation status.

## 5. Staff report (excluding the Ombudsman<sup>6</sup>)

### Staff numbers – total number of people employed (Audited)

	2024-25					2023-24				
	Male	%	Female	%	Total	Male	%	Female	%	Total
Full-time	17	19.54%	36	41.38%	53	19	19.79%	43	44.79%	62
Part-time	3	3.45%	29	33.33%	32	2	2.08%	26	27.08%	28
Other	0	-	2	2.30%	2	2	2.08%	4	4.17%	6
<b>Total</b>	<b>20</b>	<b>22.99%</b>	<b>67</b>	<b>77.01%</b>	<b>87</b>	<b>23</b>	<b>23.96%</b>	<b>73</b>	<b>76.04%</b>	<b>96</b>
Permanent FTE <sup>7</sup>	19.19	24.86%	57.59	74.60%	76.78	20.02	24.48%	60.41	73.85%	80.43
Other FTE	-	-	0.42	0.54%	0.42	0.62	0.76%	0.74	0.91%	1.36
<b>Total FTE</b>	<b>19.19</b>	<b>24.86%</b>	<b>58.01</b>	<b>75.14%</b>	<b>77.20</b>	<b>20.64</b>	<b>25.23%</b>	<b>61.15</b>	<b>74.77%</b>	<b>81.79</b>

### Staff numbers – average number of people employed (full-time equivalent)

The average number of full-time equivalent (FTE) persons employed by the organisation during the period was as follows:

	2024-25 FTE	2023-24 FTE
Staff	76.78	80.43
Other	0.42	1.36
<b>Total</b>	<b>77.20</b>	<b>81.79</b>

The change in staff numbers reflected a return to baseline levels with fewer temporary fixed-term contracts and secondees and contractors engaged in work with SPSO compared to the previous year.

<sup>6</sup> The Ombudsman is appointed by the Scottish Parliament, therefore, not a member of the SPSO staff.

<sup>7</sup> The average number of full-time equivalent (FTE) persons employed by the SPSO during the period.

## Staff numbers by pay band

Note: pay for secondees, temporary staff or contractors are reported as 'other'

Pay band <sup>8</sup>	2024-25					2023-24				
	Male	%	Female	%	Total	Male	%	Female	%	Total
1	-	-	-	-	-	-	-	-	-	-
2	-	-	6	6.90%	6	-	-	7	7.29%	7
3	2	2.30%	17	19.54%	19	2	2.08%	17	17.71%	19
4	13	14.94%	33	37.93%	46	15	15.63%	37	38.54%	52
5	3	3.45%	6	6.90%	9	3	3.13%	5	5.21%	8
6	2	2.30%	2	2.30%	4	1	1.04%	2	2.08%	3
7	0	0.00%	1	1.15%	1	-	-	1	1.04%	1
<b>Other</b>	<b>0</b>	<b>0.00%</b>	<b>2</b>	<b>2.30%</b>	<b>2</b>	<b>2</b>	<b>2.08%</b>	<b>4</b>	<b>4.17%</b>	<b>5</b>
<b>Total</b>	<b>20</b>	<b>22.99%</b>	<b>67</b>	<b>77.01%</b>	<b>87</b>	<b>23</b>	<b>23.96%</b>	<b>73</b>	<b>76.04%</b>	<b>96</b>

## Total staff costs (Audited)

	2024-25 £'000			2023-24 £'000		
	Permanent	Other	Total	Permanent	Other	Total
Salaries / wages	4,175	25	4,200	4,027	77	4,104
Social security costs	475	-	475	444	-	444
Pension costs	1,176	-	1,176	1,101	-	1,101
<b>Total</b>	<b>5,826</b>	<b>25</b>	<b>5,851</b>	<b>5,572</b>	<b>77</b>	<b>5,649</b>

We estimate around £1,265,278 in pension costs for the next financial year 2024-25. This is due to cost of living increases and a 28.97% employer pension rates applied to all pay bands.

<sup>8</sup> We publish our pay bands here: <https://www.spsa.org.uk/class-5-how-we-manage-our-human-physical-and-information-resources>

## Staff composition

	2024-25					2023-24				
	Male	%	Female	%	Total	Male	%	Female	%	Total
Director	-	-%	1	1.15%	1	-	-%	1	1.04%	1
Employees	20	22.99%	64	73.56%	84	21	21.88%	68	70.83%	89
Other	-	-%	2	2.30%	2	2	2.08%	4	4.17%	6
<b>Total</b>	<b>20</b>	<b>22.99</b>	<b>67</b>	<b>77.01%</b>	<b>87</b>	<b>23</b>	<b>23.96%</b>	<b>73</b>	<b>76.04%</b>	<b>96</b>

## Employee sickness absence

*Note: these figures do not include secondees, temporary staff or contractors*

Absence is monitored and reported to management on a monthly, quarterly, and annual basis.

	31 March 2025	31 March 2024
Total members of staff for the full year	85	90
Absence days for year	553	607
Average days per employee	6.5	6.74
Absence excluding long-term absence <sup>9</sup>	188	235
Average days per employee excluding long-term absence	2.21	2.61
% staff with a period of absence	66%	60%

The overall figure of 6.5 days per employee (including long-term absence) is lower than the 8.7 average working days lost per staff year reported in the Scottish Government Workforce Statistics<sup>10</sup>.

<sup>9</sup> Sickness absence is divided into short and long term; long-term absence is defined as any period of or over 10 consecutive days.

<sup>10</sup> [Scottish Government workforce information - gov.scot \(www.gov.scot\)](http://www.gov.scot)

## Employee turnover and staffing changes

In 2024-25, two members of staff resigned or came to the end of their temporary contract. In response to the vacancy created by the departure of the Director, and in agreement with SPCB, we put in place a temporary structure that created two new roles. Due to staffing hours changes we also had two temporary part time vacancies. All four temporary vacancies that were identified in 2024-25 were filled.

The turnover rate of staff employed by SPSO (i.e. not including temps, secondees or contractors) was 2.5%. This rate has been calculated according to Cabinet Office Guidance<sup>11</sup>. SPSO's turnover rate was lower this year because of a low number of leavers and our staff numbers have returned to baseline levels.

## Succession planning

HR statistics are produced as part of our quarterly Corporate Assurance Meetings. These include a report on employment changes and the workforce age profile. All corporate and casework processes are well documented, accessible to all staff and include clear arrangements to ensure business critical processes are maintained. These arrangements, alongside regular reviews of organisational resources and monthly budget planning, identify any areas for succession planning.

## Staff engagement and participation

We survey our staff regularly to measure job satisfaction, engagement and commitment. The results from this, taken with the outcomes from the Investors in People (IIP) assessment, inform our annual learning and development programme. Our survey reports are published annually on our website and our most recent survey in 2025 indicates further improvements on the previous year's feedback with a strong sense of commitment to the organisation, a culture that supports people in their health and wellbeing with strong management and leadership practices and communications<sup>12</sup>.

<sup>11</sup> [Annex\\_A\\_-\\_Turnover\\_Definition\\_\\_1\\_\\_\\_2\\_.pdf \(publishing.service.gov.uk\)](#)

<sup>12</sup> <https://www.spsso.org.uk/staff-views>

## Percentage average scores from the annual staff survey<sup>13</sup>

	2024-25	2023-24	2022-23	2021-22	2020-21	2018-19	2017-18
Your Job	86%	83%	83%	79%	81%	75%	81%
Internal Relations	90%	84%	83%	80%	82%	72%	79%
External Customers	79%	73%	78%	72%	75%	74%	87%
Management	91%	88%	88%	84%	86%	86%	84%
Leadership	88%	86%	89%	77%	84%	54%	77%
Learning and Development	83%	80%	84%	77%	75%	75%	81%
Equal Opportunities and Diversity	92%	81%	84%	80%	79%	80%	88%
Perceptions of SPSO	88%	83%	88%	77%	79%	70%	78%
Corporate Social Responsibility	84%	80%	80%	69%	69%	76%	N/A
Health and Wellbeing	94%	91%	92%	83%	89%	76%	N/A

We achieved gold accreditation in Investors in People, valid from 2017 to 2026. Investors in People (IIP) carried out its re-accreditation in March 2023, and we successfully maintained our accreditation.

This level of accreditation recognises organisations which strive for the best possible standards in people and management, the nurturing of talent, and which encourage personal development.

IIP is an internationally recognised accreditation held by 50,000 organisations and is recognised in 66 countries around the world, gold accreditation is only awarded to 26% of organisations assessed. That we achieved this level is a significant achievement and reflects the collective work of the whole office.

<sup>13</sup> The higher the score, the more positive the result. Note that we did not carry out an annual survey in 2019–20 because we focused our surveying on staff wellbeing and lockdown working arrangements in response to the COVID-19 pandemic

## Staff policies for disabled persons

We are committed to providing a fair and inclusive workplace free from discrimination, which promotes equality of opportunity for all. As part of standard recruitment practice, applications are encouraged from those with disabilities who meet the essential selection criteria.

We recognise and value what everyone has to offer. We are committed to improving our policies and practices on disability. We are aware of our equality duties under the Equality Act 2010. In our policy development and our decision-making, we consider the implications for staff who are protected under the Equality Act. Staff with management responsibilities receive training and HR advice and support in relation to working with individual team members. This is to ensure all staff are well supported in their roles and adjustments are made and monitored as individual circumstances change over time, and in line with the relevant HR policies.

This year we continued with our focus on health and wellbeing, with particular focus on promoting health and wellbeing activities and events throughout the year and with the launch of a Healthy Living Allowance. We continued to apply enhanced flexible working policies and work time-bands to support home-working arrangements, including where required to support a disability, or caring responsibilities.

Our internal working group Inclusion, Diversity, Equalities and Accessibility (IDEA) are interested on a broad range of issues where questions of inclusion and accessibility of our service might arise.

## 6. Other employee matters

### Equality and diversity

We support the principle of equal opportunities in carrying out operational functions and employment practices. We are committed to pursuing positive action through the organisation's policies and practices. This is to ensure that no individual is discriminated against, directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, disability, and sexual or marital status.

### Learning and development

We run a comprehensive annual performance review process, where individuals are encouraged and supported to plan for their own development needs and career plans. In addition, we review our organisation-wide learning and development requirements and deliver training programmes and development opportunities on a rolling basis. A mix of online, internal and external experts deliver training and development sessions on both an individual and group basis.

SPSO's Learning Hub is an online learning platform that supports us in delivering online learning content, manage completions and maintain accurate training records for all SPSO staff. In 2024-25 we issued all mandatory training through the Learning Hub, including Display Screen Equipment, Cyber Security and Data Protection training and we continued to develop and deliver a range of virtual training including casework knowledge and information sessions, management development and new start inductions.

## Health, safety and wellbeing

We actively promote the health, safety and wellbeing of all staff, and a working environment to support this. Our systematic approach to health and safety ensures we comply with all legislative obligations. It also ensures we all know what is expected of us and what we can expect of colleagues, by setting out the appropriate way of carrying out our duties. Importantly, it provides a foundation for continually improving health and safety management within the organisation. Health and safety continues to be an integral part of the overall leadership culture and we seek to develop a positive attitude to health and safety amongst staff.

Further detail on our approach to health and safety is published on our website.<sup>14</sup> In addition to our qualified first aiders and mental health first aiders, in 2017 we established a staff wellbeing group, consisting of staff with an interest in developing and progressing SPSO's wellbeing support for staff. This group continue to meet and has launched several initiatives and a programme of activities and resources promoting wellbeing through the year.

## Trade union relations

We recognise the value and importance of good industrial relations, and effective communication with our staff. In addition to the activities related to staff consultation and participation described above, the management team meet regularly with staff representatives of the Public and Commercial Services Union (PCS) about pay and other related matters. We have published our facility time statement of support on our website.

<sup>14</sup> <https://www.spsso.org.uk/spsso-policies>

**Relevant Union Officials**
**Number of employees who were relevant union officials during the period 1 April 2024 to 31 March 2025**

	2023-24	2023-24
<b>Trade union representatives and full-time equivalents</b>		
Trade union representatives	3	3
FTE trade union representatives	2.63	2.86
<b>Percentage of working hours spent on facility time</b>		
0% of working hours	0 representatives	0 representatives
1 to 50% of working hours	3 representatives	3 representatives
51 to 99% of working hours	0 representatives	0 representatives
100% of working hours	0 representatives	0 representatives
<b>Total pay bill</b>		
Total pay bill	£6,046,000	£5,824,000
<b>Total cost of facility time</b>		
Total cost of facility time	£34,767.63	£38,429
<b>Percentage of pay spent on facility time</b>		
Percentage of pay spent on facility time	0.58%	0.66%
<b>Paid trade union activities</b>		
Hours spent on paid facility time	729	854.1
Hours spent on paid trade union activities	81	94.9
Percentage of total paid facility time hours spent on paid TU activities	11%	11%

# Parliamentary accountability and audit report

## Losses and special payments

There were no individual losses or special payments in excess of £300,000 which would require separate disclosure in either 2024-25 or 2023-24.

## Gifts

There were no individual gifts in either 2024-25 or 2023-24.

## Remote contingent liabilities

Contingent liabilities that meet the disclosure requirements in IAS 37 Provisions & Contingent Liabilities are included in Note 14 of the Notes to the Accounts. There are no remote contingent liabilities to disclose.

*Andrew Crawford*

**Andrew Crawford**  
**Acting Scottish Public Services Ombudsman**

24 September 2025

# Independent auditor's report to the Scottish Public Services Ombudsman, the Auditor General for Scotland and the Scottish Parliament

## Reporting on the audit of the financial statements

### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Public Services Ombudsman for the year ended 31 March 2025 under the Scottish Public Services Ombudsman Act 2002. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers.

### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the **Code of Audit Practice** approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Conclusions relating to going concern basis of accounting**

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

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

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

### **Risks of material misstatement**

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

### **Responsibilities of the Accountable Officer for the financial statements**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit

conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

## Reporting on regularity of expenditure and income

### Opinion on regularity

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

## Responsibilities for regularity

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

## Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers.

## Other information

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

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge

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

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that

report has been prepared in accordance with the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers.

### Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

### Conclusions on wider scope responsibilities

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

## Use of my report

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



**Tommy Yule, FCPFA**

Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

24 September 2025

# Financial statements

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

		2024-25	2023-24
	Notes	£'000	£'000
<b>Operating costs</b>			
Staff and pension costs	4,5	6,046	5,824
Other administrative costs	6	1,207	1,142
Depreciation	8,9	495	456
<b>Total operating costs</b>		<b>7,748</b>	<b>7,422</b>
<b>Operating income</b>			
Other operating income	3	(64)	(74)
<b>Total operating income</b>		<b>(64)</b>	<b>(74)</b>
<b>Net operating costs</b>		<b>7,684</b>	<b>7,348</b>
Finance costs	7	6	10
<b>Total comprehensive net expenditure for the year</b>		<b>7,690</b>	<b>7,358</b>

All amounts relate to continuing activities. There have been no gains or losses.

The accompanying notes on pages 105 to 116 form an integral part of these financial statements.

**Statement of financial position as at 31 March 2025**

		2024-25	2023-24
	Notes	£'000	£'000
<b>Non-current assets</b>			
Property, plant and equipment	8	462	602
Right of use asset	9	928	933
<b>Total non-current assets</b>		<b>1,390</b>	<b>1,535</b>
<b>Current assets</b>			
Trade and other receivables	10	238	189
Cash and cash equivalents	11	69	34
<b>Total current assets</b>		<b>307</b>	<b>223</b>
<b>Total assets</b>		<b>1,697</b>	<b>1,758</b>
<b>Current liabilities</b>			
Trade and other payables	12	(436)	(383)
Lease Liabilities	9	(342)	(278)
Provisions	13	0	0
<b>Total current liabilities</b>		<b>(778)</b>	<b>(661)</b>
<b>Total assets less current liabilities</b>		<b>919</b>	<b>1,097</b>
<b>Non-current liabilities</b>			
Lease liabilities	9	(794)	(898)
<b>Assets less liabilities</b>		<b>125</b>	<b>199</b>
<b>Taxpayers' equity</b>			
General fund		125	199
<b>Total taxpayers' equity</b>		<b>125</b>	<b>199</b>

The accompanying notes on pages 105 to 116 form an integral part of these financial statements.

As Accountable Officer, I authorised these financial statements for issue on 24 September 2025

*Andrew Crawford*  
24 September 2025

**Andrew Crawford, Acting Scottish Public Services Ombudsman**

## Statement of cash flows for year ended 31 March 2025

	Notes	2024-25 £'000	2023-24 £'000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(7,684)	(7,348)
Adjustment for non-cash transactions			
Depreciation	8,9	495	456
Movements in working capital			
(Increase)/Decrease in trade and other receivables	10	(49)	30
(Decrease)/Increase in trade and other payables	12	53	(65)
(Decrease)/Increase in provisions	13	-	(1)
<b>Net cash outflow from operating activities</b>		<b>(7,185)</b>	<b>(6,928)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	8	(8)	(16)
Recognition of right of use asset	9	(342)	-
<b>Net cash outflow from investing activities</b>		<b>(350)</b>	<b>(16)</b>
<b>Cash flows from financing activities</b>			
Financing from the SPCB	2	7,616	7,086
Movement in lease liabilities	9	(40)	(199)
Finance costs	7,9	(6)	(10)
<b>Net cash inflow from financing activities</b>		<b>7,570</b>	<b>6,877</b>
<b>Net decrease in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		34	101
Cash flow in year		35	(67)
Cash and cash equivalents at the end of the period	11	69	34

The accompanying notes on pages 105 to 116 form an integral part of these financial statements.

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

	Notes	2024-25	2023-24
		£'000	£'000
<b>Balance at 31 March 2024</b>		<b>199</b>	<b>471</b>
Total comprehensive net expenditure for the year	SoCNE	(7,690)	(7,358)
General funding from the SPCB	2	7,616	7,086
<b>Balance at 31 March 2025</b>		<b>125</b>	<b>199</b>

The accompanying notes on pages 105 to 116 form an integral part of these financial statements.

# Notes to the financial statements

## 1. Accounting policies

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

### 1.1 Accounting convention

These financial statements have been prepared under the historical cost convention. In common with similar public bodies, the future financing of SPSO's liabilities will be met through funding received through the Scottish Parliament. The approval of budget for 2025-26 has already been given and there is no reason to believe that future approvals will not be forthcoming. Accordingly, it is considered appropriate to adopt a going concern basis for the preparation of these financial statements.

### 1.2 Funding receivable

Funding received through the Scottish Parliamentary Corporate Body (SPCB) is credited directly to the General Fund in the period to which it relates.

### 1.3 Property, plant and equipment

#### 1.3.1 Capitalisation

All Property, plant, and equipment assets are accounted for as non-current assets unless they are deemed to be held for sale. Enhancements to occupied space relating to a property interest held under an operating lease, such as interior fit-out costs, and including related professional fees, are capitalised. The minimum level of capitalisation of a property asset is £10,000 and for individual items of equipment is £500. Costs relating to information technology hardware and systems are capitalised where the grouped value exceeds £500. All values include irrecoverable VAT.

#### 1.3.2 Valuation

As appropriate, non-current assets are valued at their value to the organisation by reference to current costs.

**1.3.3 Depreciation**

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

Leasehold improvements	10 years over the period of the lease
Equipment	5 years
Furniture, fixtures and fittings	5 years
IT hardware and systems	2 or 3 years

**1.3.4 There are no assets held for resale.**

**1.4 Right of use assets**

Right-of-use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 Leases cost measurement provisions. Right-of-use assets also have shorter useful lives and values than their respective underlying assets and, as such, cost can be used as

a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

**1.5 Leases**

The Ombudsman has adopted IFRS 16 Leases, as interpreted and adapted in the FReM. Where a lease has been identified, the Ombudsman recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term. While no standard definition of “low value” has been mandated, the Ombudsman has elected to utilise the capitalisation threshold of £5,000. Where the interest rate implicit in a lease cannot be readily determined, the Ombudsman calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. The lease included in these accounts commenced in the 2022 calendar year and has been remeasured in 2025 using a rate of 0.95% (2021: 0.91%). The Ombudsman does not apply IFRS 16 Lease to leases of intangible assets and recognises these in accordance with IAS 38 Intangible Assets where appropriate.

**1.6 Operating income**

Operating income relates directly to the activities of the Scottish Public Services Ombudsman. It comprises fees for training events charged on a cost recovery basis. Income is credited to the statement of comprehensive net expenditure in the year to which they relate.

## 1.7 Pension costs

The Ombudsman and office staff are members of the Principal Civil Service Pension Scheme (PCSPS) and Civil Servant Other Pension Scheme (CSOPS) – known as ‘Alpha’. The PCSPS and Alpha are unfunded multi-employer defined benefit schemes with benefits underwritten by the government. As a result, the Scottish Public Services Ombudsman is unable to identify its share of the underlying assets and liabilities and, therefore, it is accounted for as a defined contribution scheme and no liability is shown in the statement of financial position. Current employees and employers make contributions.

Employees contribute at different rates which depend on their salaries and the section of the pension scheme of which they are a member. SPSO makes contributions at rates set by the Government Actuary.

In 2024-25 SPSO paid an employer’s contribution rate of 28.97% of pensionable earnings based on pay bands.

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

Further details can be found in the separate scheme statement of the PCSPS.<sup>1</sup>

<sup>1</sup> <https://www.civilservicepensionscheme.org.uk/employers/employer-pension-notice/epn567-employer-contribution-rates-and-administration-charges/>

## 1.8 Value added tax (VAT)

The Scottish Public Services Ombudsman is not registered for VAT, as such all amounts are recorded inclusive of VAT.

## 1.9 Financial instruments

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

The Scottish Public Services Ombudsman has classified its financial instruments as follows:

### 1.9.1 Financial assets

Cash and cash equivalents, trade debtors, accrued income and amounts receivable are reported in the ‘current assets’ category.

### 1.9.2 Financial liabilities

Trade payables, accruals, and creditors are classified as ‘current liabilities’.

## 1.10 Critical judgements in applying accounting policies

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

### 1.11 Critical accounting estimates

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

Pension benefits are provided through the civil service pension arrangements. The civil service pension arrangements are unfunded multi-employer defined benefit schemes in which the Scottish Public Services Ombudsman's office is unable to identify its share of the underlying assets and liabilities. See note 1.7 for details.

Legal costs. Contingent liability has been recognised in relation to a legal cost based on the estimated likely outcome of claims not yet resolved brought against the SPSO. See note 14 for details.

### 1.12 Standards issued

There are no new standards, amendments or interpretations which had any material impact on the disclosures or on the amounts reported in these financial statements for the Scottish Public Services Ombudsman this year.

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

	Notes	Budget 2024-25 £'000	Outturn 2024-25 £'000	Variance 2024-25 £'000
Net operating costs	3,4,6,8,9	7,599	7,684	(85)
Finance costs	7	-	6	(6)
Capital expenditure	8	17	8	9
<b>Budget available/Total expenditure</b>		<b>7,616</b>	<b>7,698</b>	<b>(82)</b>
Noncash adjustments	8,9,10,12	-	(118)	118
Increase/(Decrease) in cash balances	11	-	35	(35)
<b>Funding from the SPCB in year</b>		<b>7,616</b>	<b>7,615</b>	<b>1</b>

		2023-24 £'000	2023-24 £'000	2023-24 £'000
Net operating costs	3,4,6,8,9	7,102	7,348	(247)
Finance costs	7	-	10	(10)
Capital expenditure	8	15	16	(1)
<b>Budget available/Total expenditure</b>		<b>7,117</b>	<b>7,374</b>	<b>258</b>
Noncash adjustments	8,9,10,12	-	(221)	(222)
Decrease in cash balances	11	-	(67)	(67)
<b>Funding from the SPCB in year</b>		<b>7,117</b>	<b>7,086</b>	<b>(31)</b>

An increase in general funding in 2024-25 was mainly due to the increase in property costs following the 5-year rent review.

### 3. Income from all sources

	2024-25	2023-24
	£'000	£'000
Gross income from training	64	74
<b>Total</b>	<b>64</b>	<b>74</b>

### 4. Staff costs (including the Ombudsman)

#### 4.1 Average staff employed (full-time equivalent)

The average number of full-time equivalent (FTE) employed by the Scottish Public Services Ombudsman during the period was as follows:

	2024-25	2023-24
	FTE	FTE
Ombudsman	1	1
Staff	77	82
<b>Total</b>	<b>78</b>	<b>83</b>

#### 4.2 Breakdown of staff costs

	Ombudsman	Staff	Total
	£'000	£'000	£'000
Salaries / wages	137	4,200	4,337
Social security costs	18	475	493
Pension costs	40	1,176	1,216
	<b>195</b>	<b>5,851</b>	<b>6,046</b>
<b>Comparative for year ended 31 March 2024</b>			
Salaries / wages	122	4,104	4,226
Social security costs	16	444	460
Pension costs	37	1,101	1,138
	<b>175</b>	<b>5,649</b>	<b>5,824</b>

Staff costs rose in 2024-25 due to the introduction of the flat-rate employer pension contributions, annual cost of living increases and increments in pay progression.

## 5. Pension costs

For 2024-25, employer's contributions of £1,155,000 were payable to the Principal Civil Service Pension Scheme at 28.97% of pensionable pay, based on salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. There were no outstanding scheme contributions at 31 March 2025 (2024 £0). The expected employer contributions rates for 2025-26 are 28.97% of pensionable pay, based on salary bands.

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

Four employees opted for a partnership pension account with a private sector pension scheme into which the Scottish Public Services Ombudsman made an employer contribution to the value of £21,015 in 2024-25. Employer contributions include a matching contribution up to 3% and are age-related and ranging from 8% to 14.75% of pensionable pay.

## 6. Other administrative costs

	2024-25	2023-24
	£'000	£'000
Property costs	409	344
Professional advisors	276	269
Professional services	116	98
General office running costs	333	342
Staff training	19	26
Travel and expenses	5	3
Printing and publications	19	25
Telephones and postage	19	11
External communications and training unit costs	11	24
	<b>1,207</b>	<b>1,142</b>

The Professional Services total includes £26,690 (2023-24, £26,065) for external auditor's remuneration. The external auditor received no fees in relation to non-audit work. Professional Advisers total includes consultants and senior professionals who are contracted to provide specialist advice on our casework.

The increase in property costs is mainly due to the increases in rent following the 5-year rent review, service charges and non-domestic rates for Bridgeside House. Costs include the provision of shared accommodation provided to SBC, SHRC and CYPSC under a shared services agreement for which SPSO receives funding. The general office running costs include the costs for franked postage and telephone system maintenance for the four Parliamentary Office Holder organisations (SPSO, SBC, SHRC and CYPSC).

Running costs include £nil (2023-24 £nil) of equipment rental costs in association with operating leases.

## 7. Finance Costs

	2024-25	2023-24
	£'000	£'000
Interest on lease	6	10
	<b>6</b>	<b>10</b>

## 8. Property, plant and equipment

	Leasehold improvements	Equipment	Furniture fixtures & fittings	IT hardware & systems	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
At 1 April 2024	1,286	3	350	128	1,767
Disposals	-	-	-	-	-
Additions	-	-	-	8	8
At 31 March 2025	1,286	3	350	136	1,775
<b>Depreciation</b>					
At 1 April 2024	723	3	337	102	1,165
Disposals	-	-	-	-	-
Charge for year	129	-	5	14	148
At 31 March 2025	852	3	342	116	1,313
<b>Net book value at</b>					
31 March 2025	<b>434</b>	-	<b>8</b>	<b>20</b>	<b>462</b>
31 March 2024	<b>563</b>	-	<b>13</b>	<b>26</b>	<b>602</b>

## Comparative for year ended 31 March 2024

	Leasehold improvements	Equipment	Furniture fixtures & fittings	IT hardware & systems	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
At 1 April 2023	1,286	3	350	136	1,775
Disposals	-	-	-	(24)	(24)
Additions	-	-	-	16	16
At 31 March 2024	1,286	3	350	128	1,767
<b>Depreciation</b>					
At 1 April 2023	595	3	299	105	1,002
Disposals	-	-	-	(24)	(24)
Charge for year	128	-	38	21	187
At 31 March 2024	723	3	337	102	1,165
<b>Net book value at</b>					
31 March 2024	<b>563</b>	<b>-</b>	<b>13</b>	<b>26</b>	<b>602</b>
31 March 2023	<b>691</b>	<b>-</b>	<b>51</b>	<b>31</b>	<b>773</b>

## 9. Right of use assets

Leases are recognised on balance sheet as right of use assets and lease liabilities. The lease contract comprises a lease of offices at Bridgeside House, Edinburgh. The annual lease costs were reviewed during the year resulting in an increase in the valuation of the lease. The lease term remains the same.

<b>Right of Use Lease Assets</b>	<b>£'000</b>
<b>Valuation</b>	
At 1 April 2024	1,471
Increase in lease costs	342
At 31 March 2025	1,813
<b>Amortisation</b>	
At 1 April 2024	538
Charge for year	347
At 31 March 2025	885
<b>Net book value at</b>	
<b>31 March 2025</b>	<b>928</b>
<b>31 March 2024</b>	<b>933</b>

### Comparative for year ended 31 March 2024

<b>Right of Use Lease Assets</b>	<b>£'000</b>
At 1 April 2023 and 31 March 2024	1,471
<b>Amortisation</b>	
At 1 April 2023	269
Charge for year	269
At 31 March 2024	538
<b>Net book value at</b>	
<b>31 March 2024</b>	<b>933</b>
<b>31 March 2023</b>	<b>1,202</b>

## Lease Liabilities

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

	<b>2024-25</b>	<b>2023-24</b>
	<b>£'000</b>	<b>£'000</b>
Amounts falling due		
Within one year	342	278
Later than one year and not later than five years	794	898
<b>Balance at 31 March</b>	<b>1,136</b>	<b>1,176</b>

### Amounts Recognised in the Statement of Comprehensive Net Expenditure

	<b>2024-25</b>	<b>2023-24</b>
	<b>£'000</b>	<b>£'000</b>
Depreciation	347	269
Interest expense	6	10
	<b>353</b>	<b>279</b>

### Amounts Recognised in the Statement of Cash Flows

	<b>2024-25</b>	<b>2023-24</b>
	<b>£'000</b>	<b>£'000</b>
Repayments of Principal on Leases	387	199
Interest expense	6	10
	<b>393</b>	<b>209</b>

## 10. Trade and other receivables

	2024-25	2023-24
	£'000	£'000
<b>Amounts falling due within one year</b>		
Prepayments	229	186
Other debtors	9	3
	<b>238</b>	<b>189</b>

## 11. Cash and cash equivalents

	2024-25	2023-24
	£'000	£'000
Balance at 1 April	34	101
Net change in cash and cash equivalents	35	(67)
<b>Balance at 31 March</b>	<b>69</b>	<b>34</b>
<b>Cash held at commercial banks</b>	<b>69</b>	<b>34</b>

## 12. Trade and other payables

	2024-25	2023-24
	£'000	£'000
<b>Amounts falling due within one year</b>		
Trade payables	81	76
Accruals – HMRC	121	106
Accruals – non-government bodies	234	201
	<b>436</b>	<b>383</b>

## 13. Provisions

	2024-25	2023-24
	£'000	£'000
Balance at 1 April	-	1
Released in Year	-	(1)
Provided in year	-	-
<b>Balance at 31 March</b>	<b>-</b>	<b>-</b>

## 14. Contingent liabilities

There is a contingent liability relating to legal costs for claims brought against the SPSO in 2020. The majority of the claim was settled in 2020-21, and the remaining balance relates to additional support that may be sought by the claimant, for which no time limit has been set. No contact has been received from the claimant in the intervening period. The maximum amount that may be claimed is £1,440 and will be paid upon receipt of valid invoices (2024 – £nil).

## 15. Related party transactions

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

The SPSO provides some corporate services under a shared service agreement to the Scottish Biometrics Commissioner, Scottish Human Rights Commissioner and the Children and Young Peoples’ Commissioner for Scotland, who co-habit Bridgeside House.

## 16. Third Party Assets

Under a shared services agreement the Scottish Public Services Ombudsman operates a bank account on behalf of the Scottish Biometrics Commissioner. The value of the funds held in that account are set out in the table below

	2024-25	2023-24
	£'000	£'000
<b>Balance at 31 March</b>	<b>61</b>	<b>38</b>

## 17. Post balance sheet events

In April 2025, at the end of her eight-year tenure, Rosemary Agnew, Ombudsman and Accountable Officer, demitted office. The newly appointed Ombudsman, Paul McFadden, joins the organisation on 20 October 2025. In the interim, from 1 May – 19 October 2025, Andrew Crawford is appointed Acting Ombudsman. This is a non-adjustable event that has occurred since the date of the balance sheet, and does not materially affect the financial statements..

## 18. Financial instruments

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

*Credit risk* – The Ombudsman receives funding on a monthly basis and restricts cash holdings to a minimum.

*Liquidity risk* – The Ombudsman does not have any external borrowings.

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

# Appendix 1: Direction by the Scottish Ministers



## **SCOTTISH PUBLIC SERVICES OMBUDSMAN DIRECTION BY THE SCOTTISH MINISTERS**

The Scottish Ministers, in pursuance of paragraph 15 (1) of Schedule 1 of the Scottish Public Services Ombudsman Act 2002, hereby give the following direction.

The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.

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

This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 1 December 2004 is hereby revoked.



**Signed by the authority of the Scottish Ministers  
Dated 6 November 2006**

**SCOTTISH  
PUBLIC  
SERVICES  
OMBUDSMAN**



**People Centred | Improvement Focused**

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