

Scottish Biometrics Commissioner

Annual Report and Accounts 2023|24

Safeguarding our biometric future



Scottish Biometrics
Commissioner
Coimiseanair
Biometrics na h-Alba

Contents

03	Foreword
05	Introduction
06	About us
08	Performance report
09	Our year
26	Accountability report
29	Corporate governance report
33	Remuneration and staff report
38	Parliamentary accountability report
39	Independent auditor's report
45	Financial statements
46	Financial statements
49	Notes to the financial statements
58	Direction by the Scottish Ministers

Foreword

by the Scottish Biometrics Commissioner

This Annual Report and Accounts has been prepared under Sections 31 and 32 of the Scottish Biometrics Commissioner Act and is a report to Parliament on the performance of our organisation against our Strategic Plan and our accounts, including the independent audit report carried out by Audit Scotland.

In this my third annual report to Parliament, I once again take the opportunity to remind the Parliament and Ministers that biometric data is not the sole preserve of the three 'policing' bodies to whom my functions extend. Such data and technologies are used and exchanged extensively throughout the entire criminal justice ecosystem in Scotland, including in criminal prosecutions; in prisons; in the multi-agency management arrangements for violent and sexual offenders and in the Scottish Government funded Digital Evidence Sharing Capability (DESC). I wish to remind the Parliament of Section 2(7) of the Act, which make provision for additional criminal justice or policing bodies to be included within the functions of the Commissioner should Scottish Ministers so determine.

There are various performance achievements highlighted throughout this report to Parliament including operating successfully within allocated budget for the third year in succession. I wish to congratulate Police Scotland, the Scottish Police Authority (SPA) and the Police Investigations and Review Commissioner (PIRC) for achieving validated compliance with the Scottish Code of Practice at the first time of asking. This was a rigorous assessment

process conducted by my office which should give the Parliament confidence that biometric data and technologies are being used lawfully, effectively and ethically in Scotland. This is also reflected in there having been no complaints made to my office about non-compliance with the statutory Code of Practice in Scotland since approved by the Parliament in November 2022.

During the year in review, we also completed our third thematic assurance review by examining the retention, use and destruction of photographs and images acquired by Police Scotland, the SPA and the PIRC. This builds on similar work last year where we examined how Police Scotland acquires biometric data from children and vulnerable adults because of arrest. The outcome of collective improvements made in response to our recommendations will be assessed by my office and included in next year's report to Parliament.

Over the period, we have also produced easy read versions of our Code of Practice and the associated complaints mechanism and have consolidated our growing reputation in the policing and criminal justice community in Scotland, the UK and internationally. At the invitation of Scottish Government, we paid a strategic engagement visit to Scotland House in Brussels and networked with EU colleagues to highlight the new policy and legal framework in Scotland. We also initiated a review of the laws of retention in Scotland working in partnership with Scottish Government. We will jointly report on the outcome of that work in October 2024.

In June 2024 and working in partnership with the Scottish Police Authority and Police Scotland, we jointly co-hosted the first ever 'Biometrics in policing and criminal justice' conference in Scotland. The conference was in Edinburgh with delegates attending from throughout the UK. I am extraordinarily grateful to the Chair of the Scottish Police Authority Martyn Evans, SPA Board Members and the SPA Executive Team and officials for supporting our work over the period.

I am also grateful to the Chief Constable of Police Scotland Jo Farrell and her Executive Team for their ongoing support and for progressing the various recommendations made since I took office. I am also grateful to the PIRC Commissioner Michelle Macleod and Phil Chapman, Director of Operations.

After my third year in office, there are many to whom I wish to acknowledge a debt of gratitude. Thanks are due to my exceptional small team including my Corporate Services and

Operations Manager's Cheryl Glen and Diego Quiroz, and to Joanna Milne our Business Support Officer.

Looking ahead to 2024/25, we will again assess compliance with the Code of Practice, and over the winter months conduct assurance reviews in relation to DNA and Retrospective Image Search technologies used by Police Scotland in the Police National Database (PND) and the Child Abuse Image Database (CAID). Over the winter and spring of 2024/25, I shall also consult widely on the shape and form of my next 4-year Strategic Plan.

Our strategic function of supporting and promoting the adoption of lawful, effective and ethical practices will continue to guide the activity in our Strategic Plan as we seek to maintain our position as an impartial and trusted voice in the criminal justice community in Scotland, the UK and internationally. Our values of independence, transparency, proportionality and accountability will continue to remain at the heart of everything that we do.



Dr Brian Plastow
Scottish Biometrics Commissioner

SG/2024/131 – prepared in accordance with the provisions of Sections 31 and 32 of the Scottish Biometrics Commissioner Act 2020.

Introduction

This Annual Report and Accounts (ARA) for 2023/24 has been prepared for the Scottish Parliament in accordance with the provisions of the Scottish Biometrics Commissioner Act 2020, guidance contained within the UK Government Financial Reporting Manual (FreM) and the [Accounts Direction](#) given to the Commissioner by Scottish Ministers.

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

In accordance with the requirements of [Section 31](#) of the Scottish Biometrics Commissioner Act 2020, this report provides the following information relative to the performance of our statutory duties.

The Commissioner must:

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

The accounts must be prepared on a going concern basis.

Our strategic objectives

Our [Strategic Plan](#) sets out the following four strategic objectives and priorities:

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

About us

The Scottish Biometrics Commissioner Act 2020

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

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

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

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

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

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



Performance report



Our year

Safeguarding our biometric future

Performance overview

During the 2023/24 financial year our organisation has achieved all our strategic objectives relative to Years 2 and 3 of our Strategic Plan. We have also successfully operated within our allocated budget for the third financial year in succession. In 2023/24 we published our third assurance review on Images and Photographs and from next year we will be able to report on the outcomes of recommendations for improvement made by Police Scotland arising from our Vulnerable Adults and Children's assurance reviews published in March 2023. During the reporting year we have consolidated our position and influence in Scotland and the UK. We engaged internationally during a visit to European partners in Belgium at the invitation of Scottish Government officials based at Scotland House, Brussels and our growing reputation resulted in the Commissioner being invited to give a keynote address to the global Biometrics Institute Congress in London in October 2023.

In 2023/24 we:

- ✓ Published our second Annual Report and Accounts which was laid before Parliament
- ✓ Published our first Annual / Operational Report
- ✓ Delivered our third assurance review – Images and Photographs
- ✓ Delivered our 3 x compliance assessments against the Code of Practice
 - PIRC (December 2023)
 - SPA (January 2024)
 - Police Scotland (March 2024)
- ✓ Published easy read version of Code of Practice and Complaints Procedure
- ✓ Working in partnership, commenced a review into the Laws of Retention
- ✓ Engaged with partners internationally during a strategic trip to Brussels
- ✓ Raised awareness of our remit during a meeting with Cabinet Secretary for Justice and Home Affairs
- ✓ Commissioner attended and presented at global Biometrics Institute Conference
- ✓ The Commissioner published an opinion piece in January 2024
- ✓ Responded to a wide range of consultations, engaged in conferences and had a number of correspondence

Key performance indicators:

- ✓ Continued meeting regularly in an official capacity with Police Scotland, the SPA and the PIRC
- ✓ Our Advisory Group met formally throughout the year
 - November 2023
 - July 2023
- ✓ Public awareness through dissemination of our newsletters
 - December 2023 (No 9)
 - June 2023 (No 8)
- ✓ Large-scale thematic assurance review conducted and published
- ✓ Public reporting obligations met of two major reports laid before the Parliament
 - Annual Report published
 - Thematic report published
- ✓ Financial performance
 - Operated within budget
- ✓ Responded to all FOIs within statutory timeframes
- ✓ Staff engagement survey and development session completed successfully
- ✓ Achieved 100% staff retention and 0% sickness levels

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

Independent

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

Proportionate

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

Transparent

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

Accountable

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



Our team

Our team has now been in full complement for the past two years continuing to comprise of the Commissioner, an Operations Manager, a Corporate Services Manager and our Business Support Officer.



The Commissioner



Operations Manager



Corporate Services Manager



Business Support Officer

Due to no staff changes in the last financial year, our female to male ratio remains at 50:50 and all staff continue to work full-time, adopting a hybrid approach whereby they predominantly work from home with occasional trips into our office in Edinburgh for team meetings and our Advisory Audit Board. During 2023/24 there were no instances of sickness for the staff (including the Commissioner) and our attendance rate was 100%.

Within the reporting period our Records Management Plan was approved by the Keeper of Records and we also exercised and updated our Business Continuity Plan and Policy. On the operational side of the business, we conducted compliance assessments on the Code of Practice and published easy read versions of the Code and associated Complaints Procedure for data subjects. We received no customer service complaints or Subject Access Requests during

2023/24 but we did receive and respond to three Freedom of Information requests during May, June and August – all of our responses can be found within our [Disclosure Log](#).

In May 2023 we held our Strategic Planning day at the Castlebrae Police Treatment Centre, Auchterarder where we discussed:

- Our Section 31 and 32 reports
- Communications and Engagement Strategy
- Laws of Retention and Images reviews
- Amendments to our Strategic Risk Register
- Code of Practice compliance assessments

In addition to this and as part of our wellbeing and staff engagement activity, the afternoon was spent with Jaclyn from [HR Staple](#) who held a session with the team on Insights. The session highlighted our communication styles to help us work better as a team.

Shared Services Agreement with SPSO

As per previous years and since the inception of the Office of the Scottish Biometrics Commissioner we continue operating a Shared Services Agreement with the Scottish Public Services Ombudsman (SPSO). The SBC previously paid a fixed funding contribution approved by the Scottish Parliamentary Corporate Body (SPCB) to the SPSO for this function but more recently the SPSO budget allocated by the SPCB now contains additional funding allocation for the shared services they provide to the SBC, Scottish Human Rights Commissioner and the Children and Young People's Commissioner Scotland. No operational work is included within this agreement, rather it includes our office in Bridgeside House and support across a variety of functions:

Facilities

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

Corporate services

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

ICT, cyber security and data protection

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

We have access to the professional advice of a Data Protection Officer through the SPCB to provide support and guidance when needed – they attend our team meeting on an annual basis. Throughout 2023/24 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Our ICT continues to be hosted through the Scottish Government providing us with a safe and secure digital environment allowing us to access a range of software and products including Office 365 which now includes Teams telephony, an online records management solution (eRDM – electronic records and document management) and Objective Connect which is used to safely and securely share documents with key stakeholders if and when required. During 2023/24 our Business Support Officer completed a Data Science SCQF Level 6 course. The course enabled the BSO to explore different ways of sorting and analysing data but also to understand what the data could be used for and the ethical implications of using the data. Further, the BSO became proficient in using the software to show the different ways of displaying data to get the most out of it and make it easier to read.

The second version of our Records Management Plan (RMP) was submitted June 2023 to the National Records of Scotland with the following feedback and assessment report. Of the fourteen elements we were assessed on, all except one element was Green with the remaining element being scored as Amber – this was due to a disposal policy for specific complaint records to be manually deleted still being in development. This will continue to be monitored and the SBC will engage with the Progress Update Review (PUR) process, submitting an updated RMP following a request in October 2024. The Corporate Services Manager, as the Responsible Officer holding operational responsibility for records management – attends all PRSA (Public Records Scotland Act) held webinars throughout the financial year sharing knowledge and learning with the rest of the team. In addition, both the Corporate Services Manager and the Business Support Officer attend regular Scottish Government eRDM training sessions.

Business Continuity remains high on our list of priorities and during 2023/24 the Corporate Services Manager developed and conducted a number of tabletop exercises for the team which looked at staff absences, loss of ICT and complaints. Further to this, an internal audit assurance review on Business Continuity Management took place in March 2024 which provided an overall assessment of ‘Reasonable Assurance’ with two ‘important’ (as per TIAA¹ priority gradings) recommendations being made and accepted by the SBC team. Working with the SPSO we renewed our Cyber Essentials accreditation for the year and the Corporate Services Manager continued their membership of the Business Continuity Institute certification.

The SPSO ICT team continue to provide us with support and guidance on all things cyber security-related. To provide assurance that all is well-covered the SPSO highlighted to us that they receive daily bulletins from the Scottish Cyber

Co-ordination Centre with the latest threats which is then shared when relevant to ourselves and other officeholders.

They also receive National Cyber Security Centre (NCSC) threat reports and newsletters which cover UK-wide threats as well as non-UK and non-public sector bulletins. Further, they are members of the Public Sector Cyber Resilience Network attending meetings when arranged by the Scottish Government and receive monthly Cyber Scotland bulletins (both technical and non-technical). Colleagues within SPSO as well as the Corporate Services Manager are members of the iTECS Security Champions Network, with the former also being a member of the iTECS Security Awareness leads group attending twice-yearly meetings.

Our own Commissioner was invited to speak at the Cyber Security conference while colleagues within the SPSO attended the annual Holyrood Connect Public Sector Cyber Conference held at Dynamic Earth, Edinburgh.

During 2023/24, and as seen during the previous financial year, the two main risks (prior to mitigating actions being implemented) assessed were:

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

Risks are reviewed as part of our Strategic Risk Register at our quarterly Strategic Management Team meeting as well as at our twice-yearly Advisory Audit Board. Despite the budget restraints we face e.g. the unknown pay award for the first few months of the financial year, these risks did not affect the performance or delivery of statutory functions or strategic objectives.

¹ TIAA operate as our internal auditor

Performance analysis

Year 2 of our Strategic Plan (1 December 2022 to 30 November 2023)

During 2023/24, the Commissioner monitored progress being made by Police Scotland in response to the four recommendations made in 2022/23 arising from our assurance reviews in relation to the acquisition of biometric data from children and vulnerable adults arrested by the police. Satisfactory progress was made by Police Scotland during the reporting period with a new policy pertaining to children being introduced in late March 2024. This means that biometric data is now only captured from children arrested by Police Scotland in connection with violent or sexual offences or otherwise in exceptional cases. The remaining three recommendations should be discharged by late summer 2024 and accordingly we will report on the outcome of all four recommendations in next year's Annual Report and Accounts.

On 22 April 2023 the Commissioner served an [Information Notice](#) under Section 16 of the Scottish Biometrics Commissioner Act 2020 on Police Scotland. This was in connection with the Scottish Government funded Digital Evidence Sharing Capability (DESC) which was followed in October 2023 with [a letter highlighting concerns](#) about Police Scotland 'offshoring' sensitive biometric data on a U.S. Headquartered Cloud hosting solution.

Whilst enforcing UK data protection law is a matter for the UK Information Commissioner (ICO), protecting the sovereignty of such data from unauthorised access or unauthorised disclosure including by a foreign state is also a compliance feature of the Commissioner's Code of Practice.

The Corporate Services Manager attended and completed the Senior Leadership Development Programme course run by the College of Policing. This involved attending the college, in June 2023 and then again in October for a one-week residential course. Along with other leaders – chief inspectors and police staff with equivalent responsibility, the Corporate Services Manager was assessed thoroughly in learning about leadership in a senior role focusing on their personal impact on others, self-reflection and the use of coaching and mentoring.

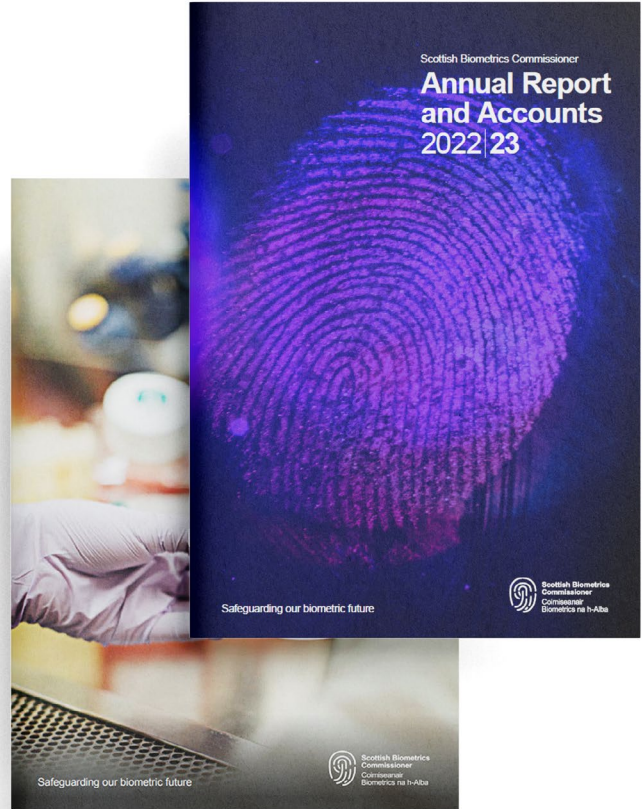
As part of the course, they completed and received 360 assessment feedback as well as completing and then working with a psychometric test on emotional intelligence (EQi). Since then and using the credits gained from the course the Corporate Services Manager has enrolled with the University of Portsmouth to complete a master's degree in Leadership and Management. Their research focuses on emotional intelligence, leadership style and the glass ceiling for senior women leaders in Scotland working across the policing and community justice sector.

On 26 September 2023 we laid our second Annual Reports and Accounts (ARA) alongside our first Annual (Operational) Report 2022/23.

The ARA highlighted that during the 2022/23 financial year the SBC achieved all of its strategic objectives as relative to Years 1 and 2 of the Strategic Plan. Following consultation with key stakeholders Version 2 of our 2021/25 Strategic Plan was laid before Parliament on 28 February 2023. The new version reflects our intended work on the Laws of Retention review and our Code compliance assessment programme of work. When considering progress against our Key Performance Indicators for the 2022/23 fiscal year, we achieved all fifteen indicators which includes operating within our allocated budget.

The goal of the Operational Report was threefold – firstly to provide a synopsis of the relevant biometric-related issues within the criminal justice ecosystem in Scotland; secondly to supply the current biometric data volumes held in Scotland together with an account of biometric databases and thirdly to present the

highlights of the year in relation to our Strategic Plan and statutory functions. The report ended with a discussion on future trends and opportunities for biometrics data in Scotland.



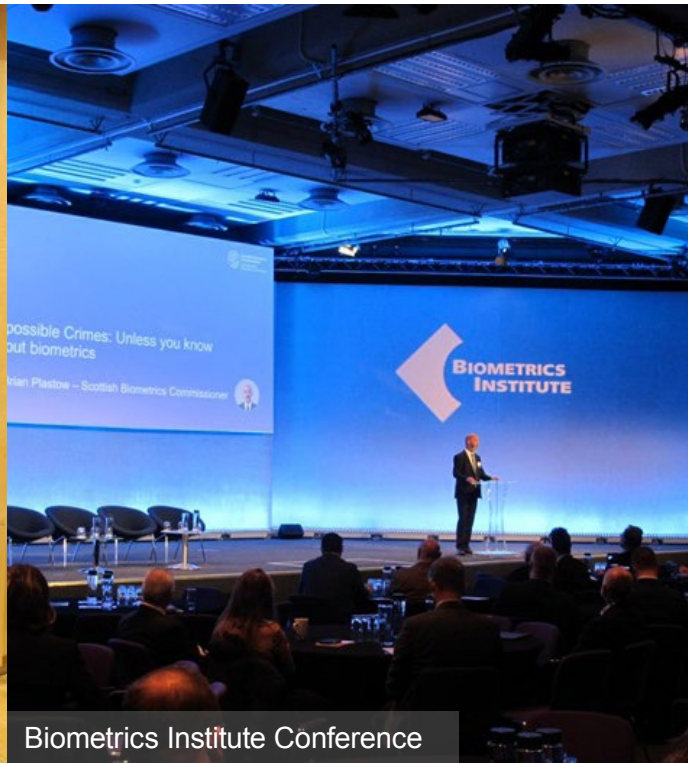
24 and 25 May 2023 saw the SBC team visit Brussels to engage with European stakeholders. The visit facilitated by the Scottish Government provided the Commissioner with an opportunity to explain the policy and legislative framework around biometrics in Scotland and to learn of emerging policy, practice and procedure from EU member states. During the visit, meetings were held at the French Permanent Residence; with diplomatic staff at the UK Mission; at the Belgian National Institute for Criminalistics and Criminology; at the Brussels Police Headquarters and with European Digital Rights (EDRi). Finally, the Commissioner and his team delivered a short input to diplomatic staff at Scotland House.



L-R: John Doyle, Diego Quiroz, Brian Plastow



Cabinet Secretary and the Commissioner



Biometrics Institute Conference

On 13 September 2023, the Commissioner met with the Cabinet Secretary for Justice and Home Affairs at the Scottish Parliament to discuss the Code of Practice. The Commissioner took this opportunity to highlight the potential for Ministers to consider independent oversight and the safeguards of the Code being extended beyond ‘policing’ bodies and to the wider criminal justice ecosystem in Scotland where biometrics are shared and used extensively.

On 17 and 18 October 2023, the Commissioner attended the global Biometrics Institute Conference at the Queen Elizabeth II Conference Centre, London and provided the keynote address – ‘Impossible Crimes: Unless you know about biometrics’. Within this address he provided three international case studies to highlight how biometrics data can sometimes provide invaluable insights to detectives investigating crimes which otherwise seemed impossible to solve.

On 7 November, the Operations Manager spoke at the Futurescot conference on Digital Justice and Policing. The topic of his presentation was ‘A brave new world for Justice and Policing: ensuring new technologies in justice and policing are equitable and command public trust’. Speaking alongside the Operations Manager were AC Armando R. Aguilar from the Miami Police Department and Professor William Webster, University of Stirling.



Futurescot Conference

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

Between October 2023 and March 2024 the SBC office conducted and published a thematic review on images and photographs, support for this work was provided by each of the stakeholders to whom our functions extend namely Police Scotland, the Scottish Police Authority and the Police Investigations and Review Commissioner.

The intended outcome of the review was to provide assurance to the Scottish Parliament regarding the lawful, effective and ethical use of images used for criminal justice and police purposes in Scotland. The review looked to investigate six aims – more information can be found on our website and within the terms of reference. Although no recommendations

were made, as per our previous assurance reviews, a number of strategic conclusions were highlighted to close the report.

Between December 2023 and March 2024 the Commissioner with support from the Corporate Services Manager conducted self-assessed compliance assessments against the Code of Practice with the PIRC (December 2023), the SPA (January 2024) and Police Scotland (March 2024). This involved each of the bodies first completing a self-assessment checklist; this was then RAG assessed individually by the Commissioner and Corporate Services Manager and then a final meeting conducted whereby the checklist and thus compliance assessment was made.



Executive summary reports for each organisation can be found on our website:

- [Police Investigations and Review Commissioner](#)
- [Scottish Police Authority](#)
- [Police Scotland](#)

In December 2023 the office produced an [update report](#) on the review of the Laws of Retention.

In January 2024, the Commissioner wrote a short New Year's [opinion piece](#) – 'Is Scotland 'sleepwalking' towards its place within a UK surveillance state in 2024?'. Within which the Commissioner discussed the process of democratic backsliding to highlight a worrying pattern of decreasing democracy in the UK. He went further to engage with the recurring theme of disempowerment, including of independent oversight of the police use of biometrics in England and Wales.

He also posed the question of whether Scotland may be sleepwalking towards its place within a UK surveillance state during 2024 due to the seeds already sown by the UK Government in both the Data Protection and Digital Information Bill, and the Criminal Justice Bill.

In closing, the Commissioner advocated an alternative direction for Scotland where independent checks and balances over biometrics and biometric enabled surveillance are strengthened rather than weakened to enhance public confidence and trust.

Throughout the whole of the fiscal year covering both Years 2 and 3 of our Strategic Plan the office responded to a number of consultations, engaged in conferences and published a number of correspondence including:

- March 2023 – [consultation response](#) to the Scottish Parliament's Education, Children and Young People Committee on the Children (Care and Justice) (Scotland) Bill
- May 2023 saw the Commissioner [reiterating](#) concerns about the Data Protection and Digital Information (No 2) Bill to Carol Monaghan, member of the Westminster Committee
- In June 2023 the Commissioner supported the call for a four nations summit on Artificial Intelligence – the [letter to Richard Lochhead](#) can be found on our website. This was followed by a [letter from Richard Lochhead](#) in August 2023
- In September 2023, the Commissioner [submitted evidence](#) to the Scottish Parliament's Criminal Justice Committee pre-budget scrutiny. In his response the Commissioner highlighted siloed working and called for more joined-up thinking (and budgets) across the criminal justice ecosystem in Scotland. He further highlighted how under-investment in police capital budgets translated into under-provision of important technologies namely body worn video
- In October 2023, the Commissioner [responded to a statement](#) by the Policing Minister for England and Wales in regards to the UK Police National Database (PND)
- [Submission to the Scottish Parliament](#) providing comments to the Police (Ethics, Conduct and Scrutiny) (Scotland) Bill in November 2023 – our response focused exclusively on the Ethics of the police
- The SBC welcomed the [Criminal Justice Committee pre-budget scrutiny report](#) – November 2023
- A [written submission](#) to the Finance and Public Administration Committee (Scotland's Commissioner Landscape: A Strategic Approach)

Our Strategic Plan 2021 to 2025

The current version of our Strategic Plan (Version 2 as laid before the Parliament on 28 February 2023) reflects our current and intended work until 2025. When considering progress against our Key Performance Indicators (KPIs) for this year (2023/24) we have performed slightly different when compared to the previous fiscal years of 2022/23 and 2021/22 where we achieved all fifteen indicators.

Unfortunately for the 2023/24 year we have only achieved 14 of our indicators – falling below our target for KPI 5 related to our website footfall – more information is provided below.

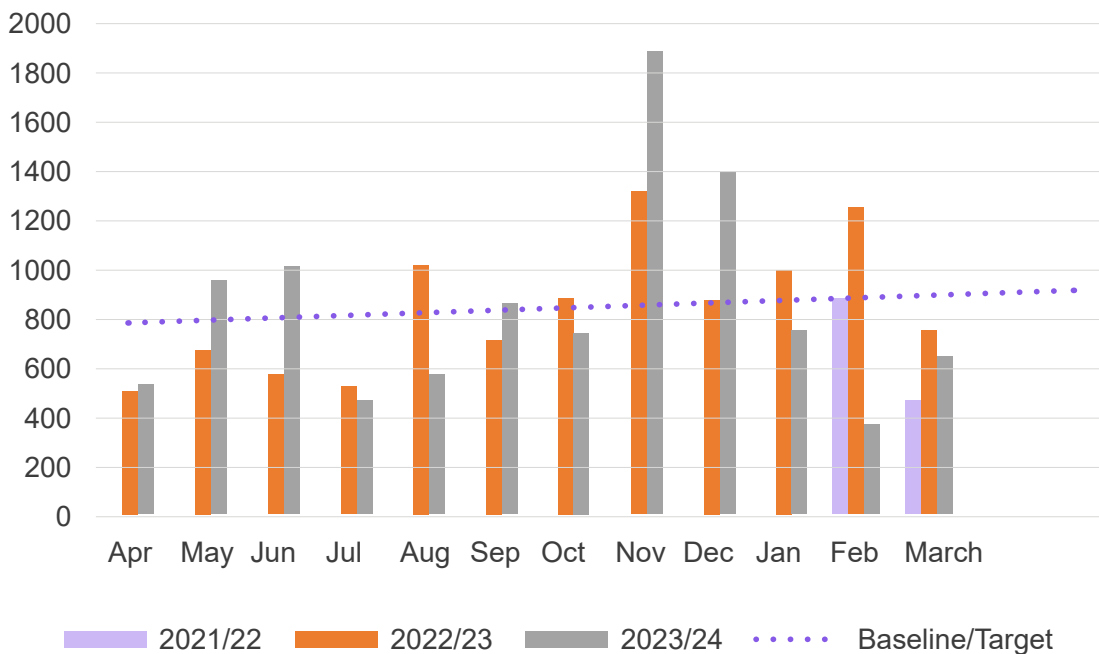
	Key Performance Indicators (KPIs)	2023/24	2022/23	2021/22
1	Measures the official meetings we conduct with representatives from the bodies to whom our functions extend. Our target is to meet a minimum four times each year with each organisation.	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2023/24.	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2022/23.	The Commissioner held meetings with Police Scotland, the SPA and the PIRC during every month of 2021/22.
2	Measures our legal requirement to maintain a professional Advisory Group. Our target is for the Advisory Group to meet formally no less than 3 x times per year.	<ul style="list-style-type: none"> • 18 July 2023 • 23 November 2023 • 19 March 2024 	<ul style="list-style-type: none"> • 23 May 2022 • 30 August 2022 • 29 November 2022 • 28 February 2023 	<ul style="list-style-type: none"> • 19 July 2021 • 25 November 2021 • 25 February 2022
3	Measures the number of large-scale thematic audit and assurance reviews we conduct each year. Our target is to conduct one large-scale thematic each year.	Images and photographs review (March 2024).	<ul style="list-style-type: none"> • Children’s review (March 2023) • Vulnerable Adults review (March 2023) 	Thematic reviews to begin in first full-year of operation i.e. 2022/23.
4	Measures the number of public information newsletters we publish each year. Our target from 2023 onwards is to produce two newsletters each year.	<ul style="list-style-type: none"> • No 9 – December 2023 • No 8 – June 2023 	<ul style="list-style-type: none"> • No 7 – December 2022 • No 6 – September 2022 • No 5 – June 2022 	<ul style="list-style-type: none"> • No 4 – March 2022 • No 3 – December 2021 • No 2 – September 2021 • No 1 – June 2021

Key Performance Indicators (KPIs)

5 Measures footfall to the public information published on our website. Our performance indicator is to increase our footfall to our website by 5% each year against the year 1 post-launch baseline (February 2022).

Although we successfully grew monthly website footfall in 2022/23 from an average of 885 views to 1258 views (far surpassing our annual 5% growth target) our KPI measurement is taken in the month of February on each anniversary of our website going live. February 2024 was a quiet month with only 371 website views, and this may be either a random statistical variation or it may be due to other factors including the absence of any substantial controversy surrounding the use of biometric data and technologies in the first quarter or 2024.

Number of website views



Key Performance Indicators (KPIs)

2023/24

2022/23

2021/22

6 Measures our legal requirement to assess compliance with our Code of Practice. Our target is to publish one compliance assessment report each year for each organisation to whom our functions extend. This will be done around each anniversary of the Code taking effect.

- **PIRC** – December 2023
- **SPA** – January 2024
- **Police Scotland** – March 2024

To begin November 2023 onwards.

To begin November 2023 onwards.

	Key Performance Indicators (KPIs)	2023/24	2022/23	2021/22
7	Measures our public reporting obligations. Our target is to lay two major reports each year before the Scottish Parliament. These are our Annual Report and one thematic report.	<ul style="list-style-type: none"> • Annual Report and Accounts (September 2023) • Operational Report (October 2023) • 1 x assurance review (March 2024) 	<ul style="list-style-type: none"> • Annual Report and Accounts (October 2022) • 2 x assurance reviews (March 2023) 	<ul style="list-style-type: none"> • Strategic Plan (November 2021).
8	Measures our financial performance. Our target is to operate entirely within our allocated budget for each fiscal year.	Achieved.	Achieved.	Achieved.
9	Measures our initial response to complaints received about us. Our target is to acknowledge 100% of complaints within three working days.	No complaints received.	No complaints received.	No complaints received.
10	Measures the timeliness of our investigations into complaints made against us. Our target is to communicate the outcome of our investigation within twenty working days in 95% of cases investigated.	No complaints received.	No complaints received.	No complaints received.
11	Measures our performance in responding to our legal duty respond to FOI requests within twenty working days. Our target is to respond to 100% of FOI requests within twenty working days.	Three FOIs received: <ul style="list-style-type: none"> • April 2023 • June 2023 • July 2023 	Two FOIs received: <ul style="list-style-type: none"> • February 2023 • March 2023 	No FOIs received.
12	Measures our performance in responding to our legal duty to respond to Subject Access Requests within one month. Our target is to respond to 100% of Subject Access Requests within twenty-eight working days.	No SARs received.	No SARs received.	No SARs received.

	Key Performance Indicators (KPIs)	2023/24	2022/23	2021/22
13	Measures staff engagement in the workplace. Our target is to conduct one qualitative staff engagement survey every 12 months, commencing in 2023 and to publish the results and any action plan arising.	Staff engagement survey conducted (March 2024).	Staff engagement survey conducted (February 2023).	Staff engagement survey to be conducted during first full-year of operation (2022/23).
14	Measures staff retention levels. Our target is to achieve a minimum of 85% staff retention in any fiscal year.	100% staff retention.	100% staff retention.	100% staff retention.
15	Measures sickness and effective attendance management. Our target is for the average total number of staff working days lost to sickness or other absence each year to be lower than 6% of total available staff working days.	No sickness absences recorded.	No sickness absences recorded.	No sickness absences recorded.

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

Operational expenditure

The SBC's expenditure against budget is drawn down to the SBC bank account (a subsidiary of the SPSO bank account which the Corporate Services Manager has direct access to) directly from the SPCB and managed by the SPSO finance team with appropriate sign-off by either the Corporate Services Manager or the Commissioner, dependent on the amount and as determined by the Scheme of Delegation. This expenditure is clearly identified in the SPSO accounting system by using a separate department cost centre.

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

Bridgeside House accommodation

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

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

Environment and biodiversity

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

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

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

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

The Commissioner and staff operate a mainly home-based working model meaning that our carbon footprint is exceptionally low. During 2023/24 the Commissioner had a single international return flight between Edinburgh and Brussels and a small number of flights or rail journeys between Edinburgh and London either to attend the UK Forensic Information Databases Service (FINDS) Strategy Board or to speak at the Biometrics Institute Congress. The Commissioner claimed no private mileage or other expenses during 2023/24 and has claimed none since his appointment in 2021. As the holder of an over 60's bus pass, the Commissioner uses public transport wherever possible.

Financial overview

Total funding requested by the Scottish Biometrics Commissioner from the SPCB for the financial year 2023/24 was £444,000. This was based on the running costs and expenditure for the previous year and taking into account inflation and pay awards.

The main areas of outturn can be seen below.

Financial position

In terms of financial analysis, our total expenditure was £429,000 against a budget of £444,000 but after non-cash adjustments, funding of £444,000 was required from the SPCB as budgeted.

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

	Notes	2023/24			2022/23
		Actual £000	Budget £000	Variance £000	Actual £000
Staffing and pension costs		349	337	12	332
Administration costs		65	107	42	82
Depreciation		14	-	(14)	14
Net operating costs	3, 5	428	444	16	428
Capital expenditure		1	-	(1)	-
Total expenditure		429	444	15	428
Non cash adjustments (depreciation)	6	(14)	-	14	(14)
Movement in working capital including cash	8, 9, 10	29	-	(29)	1
Funding required from SPCB		444	444	-	415

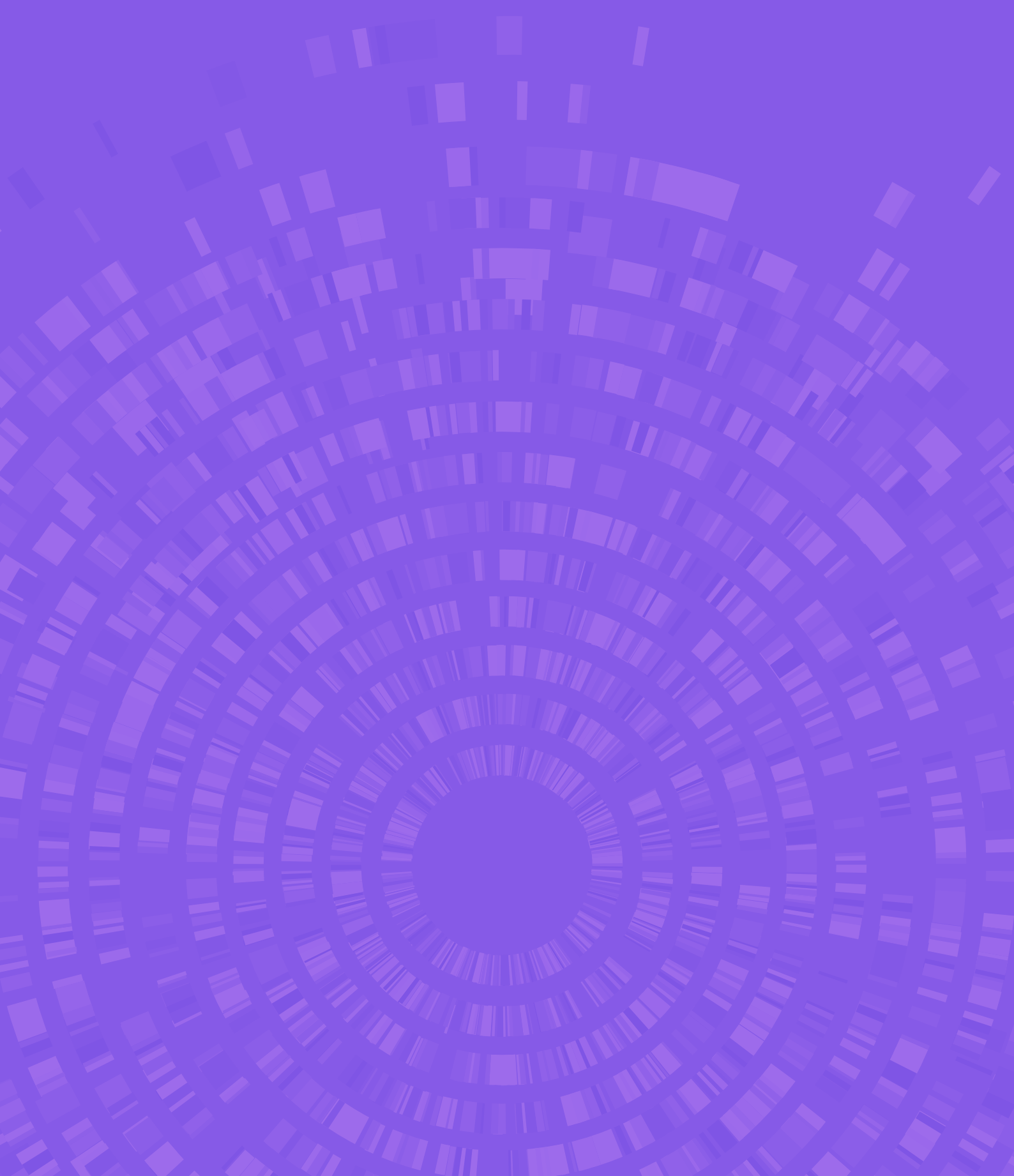
Dr Brian Plastow

Scottish Biometrics Commissioner

Date: 24 September 2024



Accountability report



Accountability report

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

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

Commissioner's report

The Commissioner was appointed on 12 April 2021 and has completed three of their eight-year appointment. The Commissioner is supported by three members of staff – this team is considered the management team of the Scottish Biometrics Commissioner. [Details of each member of staff](#) can be found on our website as can the delegated roles as per our [Scheme of Delegation](#).

Register of interests

The [Commissioner](#) and Advisory Audit Board (AAB) members ([Andy Shaw](#) and [David J Watt](#)) publish declarations of interest on the website with their biographies. Declarations of interests of other staff are held where required in accordance with the SBC Code of Professional Conduct.

External audit

The accounts of the Scottish Biometrics Commissioner are to be audited by auditors appointed by the Auditor General for Scotland in accordance with [Section 31\(1\)\(c\)](#) of the Act. The Auditor General has appointed Audit Scotland as our auditor for 2023/24.

Statement of Accountable Officer's responsibilities

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

- observe the direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements, and
- prepare the financial statements on a 'going concern' basis, unless it is inappropriate to presume that the Commissioner will continue in operation.

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

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

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

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

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

Disclosure of information to auditors

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

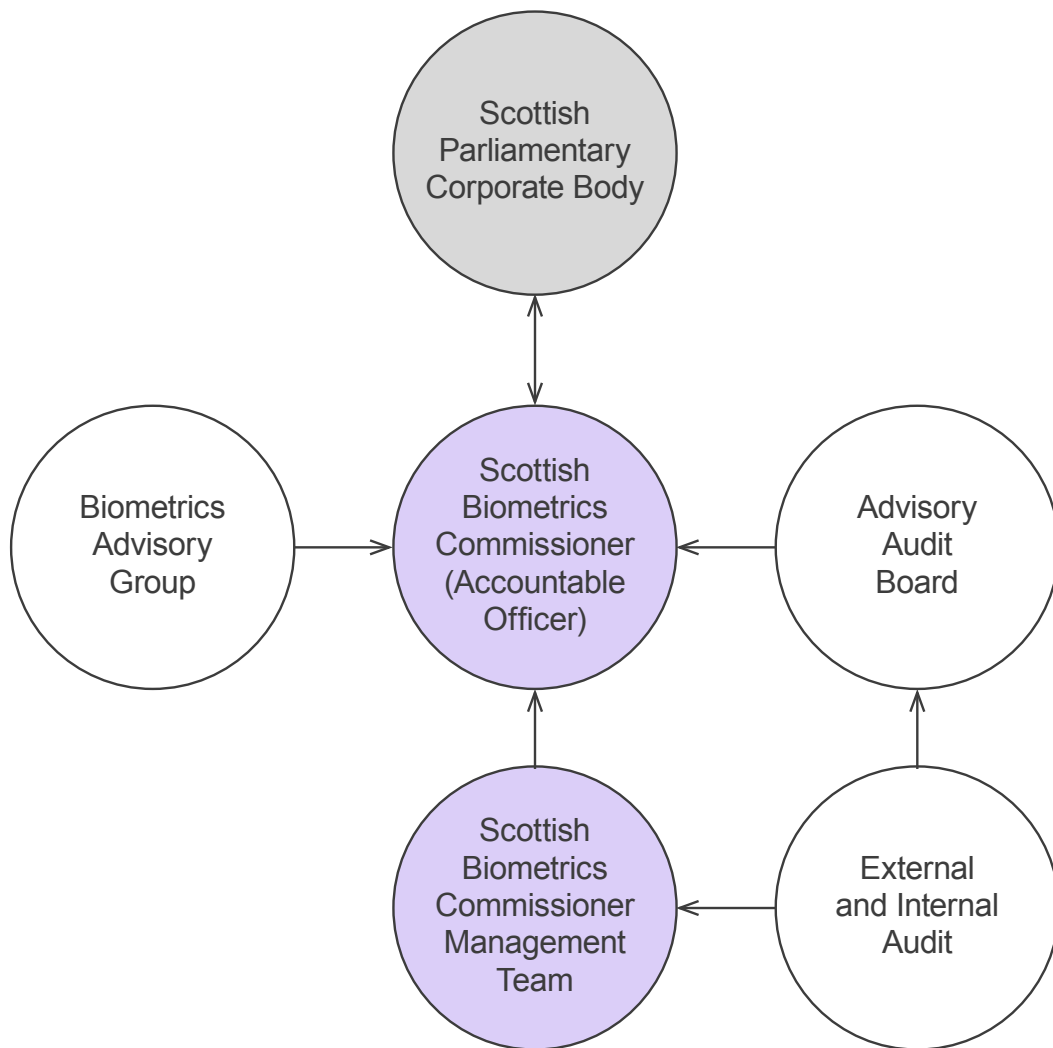
Governance statement

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

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

Scheme of internal control

Our Governance and Internal Control Policy and Scheme of Delegation can both be found within our Scheme of Governance and Risk Handbook on our website. Both policies help ensure that the SBC strategic priorities and objectives are managed effectively, efficiently and economically. Both are reviewed annually.



Advisory Audit Board (AAB)

The AAB continues to support the Commissioner in relation to responsibilities for risk, internal control and governance. The AAB meets twice yearly to consider audit matters and the SBC’s approach to management of risks to the business in relation to the strategic direction of the organisation including financial reporting; internal controls, performance and risk management systems; whistleblowing; internal audit and external audit. Minutes of previous meetings ([26 April 2023](#) and [5 September 2023](#)) can be found on our website. Also available are the [terms of reference](#) and [declarations of interest for Andy Shaw, David J Watt and the Commissioner](#).

The AAB members during 2023/24 were:



Andy Shaw



David J Watt

SBC Team

All three members of the staff – Operations Manager, Corporate Services Manager and the Business Support Officer continue to make up the management team of the SBC office. They support the Commissioner by overseeing the day-to-day operations and corporate functions of the SBC, each member taking different areas of responsibility. The team meet weekly to discuss all activities for the forthcoming week and to ensure learning is shared from the previous week e.g. from attending meetings or conferences. In addition, the Commissioner chairs a monthly management team meeting which considers the delivery of our Strategic Plan, every third meeting is Strategic whereby we consider financial elements as well as our Risk Register. This approach ensures we operate effectively at both operational and strategic levels.

Risk management and control

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

The two most significant risks (prior to mitigating actions being implemented) assessed during 2023/24 were:

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

The Shared Services Agreement in place between the SBC and the SPSO continues to work effectively as demonstrated throughout 2023/24, the SPSO continue to administer financial transactions on the Commissioner's behalf including processing of invoices and staff payroll. Monthly financial statements and reports are provided by the SPSO to the SBC to ensure transparency while at the same time ensuring accountability and responsibility occurs at the right level.

In addition and following recommendations raised by the AAB and internal audit, the SBC (through the Corporate Services Manager) now have direct viewing access to their bank account allowing a 'real-time' view of all transactions. This has enhanced our ability to monitor our budget and thus be effective and proactive in our budget setting.

Throughout 2023/24 our internal audits looked at Records Management, Corporate Performance and Business Continuity, the high-level findings are as follows:

Records Management (including Data Protection) – Substantial Assurance

Good practice identified:

- Freedom of Information testing was fully compliant, covering acknowledgements, responses, delegated authorities and actions within target timescales
- SBC has committed to annual voluntary Records Management Plan Progress Update Reviews to the National Records of Scotland
- In addition, two recommendations for improvement were highlighted which we accepted.

Corporate Performance Management – Reasonable Assurance

Good practice identified:

- Compliance testing verified the accuracy of performance information reported based on the source data
- Responsibilities for each performance measure are clearly defined and understood
- In addition, three recommendations for improvement were highlighted which we accepted.

Business Continuity Management – Reasonable Assurance

Good practice identified:

- SBC carried out table-top exercises to help engage the team, better understand the Business Continuity Plan and discuss responsibilities
- Paperless and hybrid working arrangements help ensure the organisation is resilient to several possible business interruptions

In addition, two recommendations for improvement were highlighted which we accepted.

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

Fraud, corruption and bribery

The SBC continues to have policies and procedures in place on fraud, corruption and bribery including a Code of Professional Conduct, Whistleblowing and Anti-Fraud policies within our Scheme of Governance and Risk Handbook. We have a process in place whereby we would declare any fraud, whistleblowing or control failure incidents to the AAB. During 2023/24 there were no instances of fraud or bribery identified or detected.

Review of effectiveness of internal control and risk management

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

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

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

Significant issues

During this financial year 2023/24 and to the date of this statement no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control. Throughout 2023/24 there were no data protection or security matters identified that met the threshold of reporting to the Information Commissioner's Office (ICO).

Remuneration and staff report

Remuneration policy

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

Staff appointed by the Commissioner adhere to the employment terms and conditions of the Scottish Public Services Ombudsman with salary uplifts in line with the SPCB remuneration policy. No staff were seconded from other organisations. Scottish Biometrics staff are not civil servants but pensions benefits are provided through the Civil Service Pension Scheme arrangements.

Section 33 Advisory Group

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

The scheme adopted by the Commissioner that 'non-employed' members of the Advisory Group may claim expenses at a daily rate of £300, and all members of the group may claim any travelling expenses incurred in association with Advisory Group business. There are a total of two members on the Advisory Group who meet the non-employed status. These are Professor Derek Penman and Professor John McNeil (independent member). No expenses were claimed during 2023/24. Throughout this fiscal year 2023/24 we saw some changes to

our Advisory Group with the stepping down of our Chair Derek Penman and we also said goodbye to John McNeil. With these vacancies we welcomed two new members to the group – [Professor Niamh Nic Daeid](#) and [Eleanor Deeming Johnstone](#).

Professor Niamh Nic Daeid is the Director of the award winning Leverhulme Research Centre for Forensic Science (LRCFS) whose 10-year mission is to provide a robust underpinning for the scientific evidence presented in our Courts. Niamh is a Chartered Chemist and an authorised Forensic Chemist with specialisms including fire investigation, clandestine drug chemistry and explosives.

Eleanor is a qualified solicitor and Legal Officer with the Scottish Human Rights Commission (SHRC). Eleanor provides legal and policy advice to support all of the Commission's functions and leads the Commission's work on social security.



Professor Niamh
Nic Daeid



Eleanor Deeming
Johnstone

Advisory Audit Board (AAB)

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

Single total remuneration

The salary in banding ranges (including overtime but excluding employer's superannuation and national insurance contributions, benefits in kind and pension entitlements of the Commissioner) is presented below up to 31 March 2024.

Commissioner's remuneration (audited)

Salary £'000		Benefits in kind £'000		Pension Benefits £'000		Total £'000	
2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
90–95	75–80	-	-	35	31	125–130	110–115

Commissioner's pension benefits (audited)

Accrued pension benefit at pension age as at 31/3/24	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV
0–5	0–2.5	78	37	30

The cash equivalent transfer value (CETV)

A CETV is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or another pension scheme or arrangements 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 the pension benefit in another scheme or arrangement that the member has transferred to the civil service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

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

Fair pay disclosure (audited)

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

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

	2023/24	2022/23
Remuneration banding for Commissioner	£90,000–£95,000	£75,000–£80,000
Percentage change from previous financial year for Commissioner	19%	15%
Average percentage change from previous financial year for employees	12%	12%
Lower quartile remuneration	£50,959	£45,766
Lower quartile ratio	1.82:1	1.70:1
Median remuneration	£61,632	£56,449
Median ratio	1.50:1	1.38:1
Upper quartile remuneration	£61,632	£56,449
Upper quartile ratio	1.50:1	1.38:1
Remuneration range	£40,000–£92,500	£35,000–£77,500

Staff report

Further information is provided in note 3.

All staff are permanent and full-time.

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

Full-time staff numbers (including the Commissioner)

	Male	%	Female	%	Total
2023/24	2	50	2	50	4
2022/23	2	50	2	50	4

(Audited)	2023/24 FTE	2022/23 FTE
Commissioner	1	1
Staff	3	3
Total	4	4

Breakdown of staff costs

Pay bands (including the Commissioner)

	Male	%	Female	%	Total
Commissioner	1	50			1
Band 3			1	50	1
Band 5	1	50	1	50	2
Total	2	100	2	100	4

(Audited)	Commissioner £'000		Staff £'000		Total £'000	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Salaries / wages	90–95	75–80	157	159	245–255	235–240
Social security costs	11	10	18	18	29	28
Pension costs	27	24	45	41	72	65
Totals	125–135	105–115	220	218	345–360	320–335

Staff turnover

There have been no turnover of staff during 2023/24.

Employee sickness absence	2023/24	2022/23
Total members of staff	3	3
Total absences	None	None
Average absence per employee	-	-
Total absence days	-	-
Average absence days per employee	-	-
% of staff with a period of absence	-	-

Staff exit packages (audited)

There have been no exit packages either during 2023/24 or since the office began operating 2021/22.

Staff satisfaction and wellbeing

For the past two years (2022/23 and 2023/24) and after a full complement of staff within the SBC we have commissioned a staff satisfaction and wellbeing survey. In addition to enabling us to achieve our key performance indicator, this approach also helped the Commissioner consider staff members’ journey and experience of working within the organisation from initial onboarding to comments at both 12 months and 24 months later.

Feedback for both years has been extremely positive albeit one recurring theme - internal communication - remains a priority. Following both engagement surveys, the team spent a strategic away day together – during 2023/24 this took place at the Police Treatment Centre – Castlebrae. The morning was spent discussing operational business while the afternoon was dedicated to staff wellbeing and learning. HR Staple ran a session on Insights which helped each staff member to consider and examine their communication style in detail.

Equality and diversity

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

Human rights is central to the delivery of our work, within our Code of Practice and our recent assurance review we specifically highlight the importance of:

- promoting and protecting equality and human rights
- considering the serious human rights and ethical considerations of biometric data sharing and AI in technical processing.

Parliamentary accountability report

Auditor's remuneration

The annual accounts of the Scottish Biometrics Commissioner are audited by Tommy Yule of Audit Scotland who is appointed by the Auditor General for Scotland in accordance with Section 21(4) of the Public Finance and Accountability (Scotland) Act 2000. The auditors were paid the sum of £11,190 in respect of the statutory audit services for the financial year 2023/24. No payments were made in respect of non-audit work.

Gifts and hospitality

At the invitation of Scottish Government, the Commissioner and staff travelled to Brussels to conduct strategic engagement. The cost of two return flights between Edinburgh and Brussels and two overnight hotel stays in Brussels by the Commissioner and Operations Manager were borne by Scottish Government. This is in accordance with our adopted policy.

Losses and special payments

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

Remote contingent liabilities

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

Dr Brian Plastow

Scottish Biometrics Commissioner

Date: 24 September 2024

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Biometrics Commissioner for the year ended 31 March 2024 under the Scottish Biometrics Commissioner Act 2020. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Scottish Biometrics Commissioner Act 2020 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Tommy Yule, FCPFA

Audit Scotland

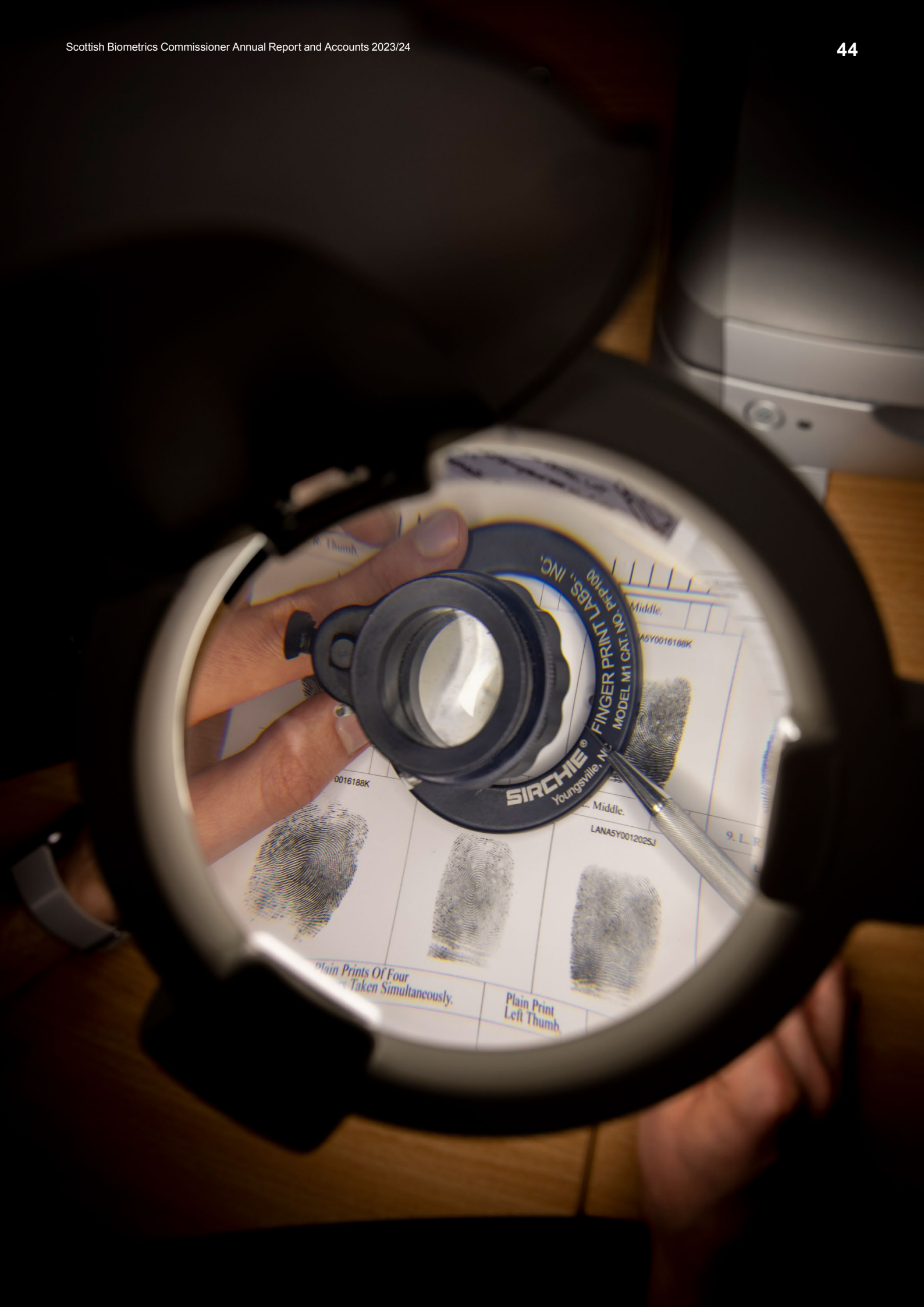
4th Floor

8 Nelson Mandela Place

Glasgow

G2 1BT

Date: 24 September 2024



Financial statements

Financial statements

In this section of the report we set out:

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

Statement of comprehensive net expenditure for the year ended 31 March 2024

All amounts relate to continuing activities. There have been no gains or losses. The accompanying notes on pages 49 to 57 form an integral part of these financial statements.

	Notes	2023/24 £'000	2022/23 £'000
Administrative costs			
Staff and pension costs	3, 4	349	332
Other administrative costs	5	65	82
Depreciation	6	14	14
Net administrative costs		428	428
Net Operating costs and total comprehensive net expenditure for the year		428	428

Statement of financial position as of 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
Non-current assets			
Property, plant and equipment	6	33	46
Total non-current assets		33	46
Current assets			
Trade and other receivables	8	5	7
Cash and cash equivalents	9	38	18
Total current assets		43	25
Total assets		76	71
Current liabilities			
Trade and other payables	10	(25)	(36)
Total current liabilities		(25)	(36)
Total assets less current liabilities		51	35
Non-current liabilities		-	-
Assets less liabilities		51	35
Taxpayers equity			
General fund		51	35
Total taxpayers equity		51	35

The accompanying notes on pages 49 to 57 form an integral part of these financial statements.

As Accountable Officer, I authorised these financial statements for issue on 24 September 2024.

Dr Brian Plastow

Scottish Biometrics Commissioner

Date: 24 September 2024

Statement of cash flows for the year ended 31 March 2024

	Notes	2023/24 £'000	2022/23 £'000
Cash flows from operating activities			
Net operating cost and total comprehensive net expenditure for the year as per the Statement of Comprehensive Net Expenditure		(428)	(428)
Adjustment for non-cash transactions			
Depreciation	6	14	14
Movements in working capital			
(Increase) / Decrease in trade and other receivables	8	2	(7)
(Decrease) / Increase in trade and other payables	10	(11)	24
Net cash outflow from operating activities		(423)	(397)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(1)	-
Net cash outflow from investing activities		(424)	(397)
Cash flows from financing activities			
Financing from the Scottish Parliamentary Corporate Body (SPCB)	2	444	415
Net cash inflow from financing activities		444	415
Net decrease in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period		18	-
Cash flow in year		20	18
Cash and cash equivalents at the end of the period	9	38	18

The accompanying notes on pages 49 to 57 form an integral part of these financial statements.

Statement of changes in taxpayers' equity for year ended 31 March 2024

	Notes	2023/24 £000	2022/23 £000
Balance at 31 March 2023		35	48
Net operating costs and total comprehensive net expenditure for the year as per the Statement of Comprehensive Net Expenditure		(428)	(428)
General funding from SPCB	2	444	415
Balance at 31 March 2024		51	35

The accompanying notes on pages 49 to 57 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 Scottish Biometrics Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

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

1.1 Accounting convention

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

1.2 Property, plant and equipment

Capitalisation

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

Valuation

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

Depreciation

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

These are as follows:

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

There are no assets held for resale.

1.3 Funding

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

1.4 Leases

The Commissioner holds no leases.

1.5 Pension costs

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

The scheme underwent a valuation designed to set employer contribution rates from 1 April 2019. HM Treasury have directed that part of the valuation process ("the cost control mechanism") should be paused but have confirmed that the valuation will be used to set employer contribution rates. To provide certainty, PCSPS set employer contributions for 2019/20 on the basis of the draft valuation results. Once the valuation has been completed it will be used to set employer rates from 1 April 2020 for the remaining three years of the valuation period. In line with this, the 2023/24 employer contribution rate of 26.6–30.3 per cent of pensionable pay was applied, according to the relevant pay band.

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

1.6 IAS 19 short term employee benefits

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

1.7 Value added tax (VAT)

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

1.8 Financial instruments

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

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

- **Financial assets**

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

- **Financial liabilities**

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

1.9 Critical judgements in applying accounting policies

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

1.10 Critical accounting estimates

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

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

1.11 Standards issued

1.11.1 Standards, amendments and interpretations effective in the current year

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

1.11.2 Standards, amendments and interpretations early adopted this year

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

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

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

		2022/23		
	Notes	Budget £000	Outturn £000	Variance £000
Net operating cost	3, 5, 6	421	428	(7)
Capital expenditure	6	-	-	-
Budget available / Total expenditure		421	428	(7)
Non-cash adjustments	6	-	(14)	14
Movement in working capital, including cash	8, 9, 10	-	1	(1)
Funding required from SPCB in year		421	415	6

3. Staff costs (including the Commissioner)

3.1 Average staff employed (full-time equivalent)

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

	2023/24 FTE	2022/23 FTE
Commissioner	1	1
Staff	3	3
Total	4	4

3.2 Breakdown of staff costs

Further details can be found in the remuneration report.

	Permanently employed staff (including the Commissioner) £'000	
	2023/24	2022/23
Salaries / wages	248	239
Social security costs	29	28
Pension costs	72	65
Totals	349	332

4. Pension costs

For 2023/24, employer's contributions of £45,000 (2022/23 – £41,000) were payable to the Principal Civil Service Pension Scheme at one of four rates in the range 26.6 to 30.3 per cent of pensionable pay, based on salary bands.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. There were no outstanding scheme contributions at 31 March 2024 (2023 £0). The expected employer contributions rates for 2024/25 are 28.97 per cent of pensionable pay across all 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.

5. Other administrative costs

	2023/24 £000	2022/23 £000
Staff recruitment and training	8	3
Travel and subsistence	8	2
Professional Services	8	14
Shared Corporate Services	-	22
Audit fee	11	11
IT support	6	6
Publicity and promotion	9	8
Printing	9	10
Research	1	1
Office running costs	5	5
Total	65	82

6. Property, plant and equipment

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

	Furniture fixtures and fittings £000	IT hardware and systems £000	Total £000
Cost			
At 1 April 2022	55	9	64
Additions	-	-	-
At 31 March 2023	55	9	64
Depreciation			
At 1 April 2022	3	1	4
Charge for year	11	3	14
At 31 March 2023	14	4	18
Net book value at			
31 March 2023	41	5	46

7. Trade receivables and other current assets

	2023/24 £000	2022/23 £000
Prepayments	5	3
Other debtors	0	4
Total	5	7

8. Cash and cash equivalents

	2023/24 £000	2022/23 £000
Balance at 1 April	18	-
Net change in cash and cash equivalents	20	18
Balance at 31 March	38	18
Cash held at commercial banks	38	18

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

Accruals (non-government bodies) include £11,000 (2023 – £16,000) in respect of the estimated short-term employee benefits under IAS 19 accrued in respect of annual leave and flexi leave entitlements for the staff at the end of the financial year. The Commissioner is not included in this calculation.

	2023/24 £000	2022/23 £000
Trade payables	2	3
Accruals – HMRC	5	4
Accruals – non-government bodies	18	29
Total	25	36

10. Related party transactions

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

The SPSO provides Shared Corporate Services to the Scottish Biometrics Commissioner in the form of finance administration, HR support and payroll processing services, and ICT cyber security advice, which cost £0 (2022/23 – £21,974). The SPSO budget allocated by the SPCB now contains additional funding allocation for the shared services they provide to the SBC, Scottish Human Rights Commissioner and the Children and Young People's Commissioner Scotland (note 5).

11. Post balance sheets events

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

12. Financial instruments

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

Credit risk

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

Liquidity risk

The Commissioner does not have any external borrowings.

Market risk

Changes in market interest rates influence the interest on borrowings and on interest receivable on surplus funds invested.

The Commissioner does not rely on interest receivable as its key source of income.



Scottish Biometrics Commissioner

Direction By The Scottish Ministers

1. The Scottish Ministers, in accordance with section 31 of Scottish Biometrics Commissioner Act 2020 hereby give the following direction.
2. The statement of accounts for the period from the date that the Office of the Scottish Biometrics Commissioner is established to 31 March 2022, and for subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

Jackie McAllister
Chief Financial Officer

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



Safeguarding our biometric future



Scottish Biometrics
Commissioner
Coimiseanair
Biometrics na h-Alba