



Crown Office and
Procurator Fiscal
Service

Annual report and financial statements

For the year ended 31 March 2025

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Performance

The performance report

Introduction to COPFS

The Crown Office and Procurator Fiscal Service (COPFS) is Scotland's public prosecution and death investigation authority. We also investigate allegations of criminal conduct against police officers.

The Lord Advocate is the senior **Scottish Law Officer**. Her position as head of the systems of criminal prosecution and investigation of deaths is enshrined in the Scotland Act 1998 and she exercises that responsibility independently of any other person. The Lord Advocate also has a number of statutory functions, including in relation to extradition and mutual legal assistance with other jurisdictions.

COPFS, on behalf of the Lord Advocate, investigates all deaths which require further explanation and is responsible for deciding whether criminal proceedings or a Fatal Accident Inquiry should be held, and for conducting such proceedings and inquiries.

Our purpose is to secure justice for the people of Scotland in respect of the investigation and prosecution of crime and the investigation of deaths. Our work helps to ensure that Scotland is safe from crime, disorder and danger.

By investigating and prosecuting crime in accordance with our Prosecution Code, we ensure that those responsible are identified and held accountable. By investigating deaths, we ensure that appropriate lessons are learned with a view to reducing the incidence of avoidable deaths. We act to uphold the rule of law independently, robustly, fairly and effectively.

We achieve our purpose by:

- **investigating and prosecuting crime, including allegations of criminal conduct against police officers;**
- **investigating deaths that need further explanation;**
- **removing financial gain achieved through criminal and unlawful conduct.**

The public interest is at the heart of everything we do, and we promote it through the independence and rigour of our decision-making, investigations and conduct of our cases in court. Our values are being professional and showing respect.

COPFS works closely with other criminal justice organisations, including Scottish Courts and Tribunals Service and Police Scotland. Together, we help make Scotland a safer place.

Our strategy for 2023-27

Our **Strategic Plan 2023-27** provides more detail and context on the work we do. Our overall, high level strategic aims are to:



- **Continually improve our service** – We will provide an excellent service that is designed to meet the diverse needs of the public we serve. As well as transforming the way we prosecute domestic abuse and sexual offending, we will continue to digitise and modernise the way we work, supporting the recovery from the COVID-19 pandemic and wider reform of the justice system, securing efficient and effective justice and putting the public at the heart of all we do;



- **Deliver high quality casework** – We will secure justice through our professional decision-making, case preparation and presentation. We will explain our decisions, be open about our work and conclude our investigations more quickly;



- **Support our people to deliver excellence** – We will build a skilled, trauma-informed and diverse workforce who are motivated, engaged and healthy. We will create flexible, sustainable working environments which support our future delivery model. We will invest in staff development and strengthen our capacity to deliver an improved service.

To ensure our service remains fit for purpose in the face of a changing landscape we have identified our transformation priorities and discuss these in detail in our Strategic Plan for 2023-27. Our transformation priorities are:

- **Women and children in justice** – COPFS is committed to making improvements to our services which will benefit and empower women, improving their experience of the justice system. We are also committed to ensuring that the needs of children in the justice system as victims, witnesses, family members or those accused of crime are fully recognised and met;
- **Improved communication and support** – we will provide meaningful, consistent and more frequent contact for victims and bereaved relatives to help reduce uncertainty during investigations and case preparation and throughout the prosecution or death investigation process;
- **Quicker conclusions to criminal and death investigations** – we aim to conclude criminal and death investigations more quickly, particularly cases involving children and vulnerable witnesses. We are prioritising resource to allow us to conclude investigations in which the death occurred more than two years ago. Over 2024-25 we continued to reduce the criminal case backlog in our courts and Covid related deaths and deliver a significant transformation in our service.

Our strategic plan is underpinned by other business strategies, including our:

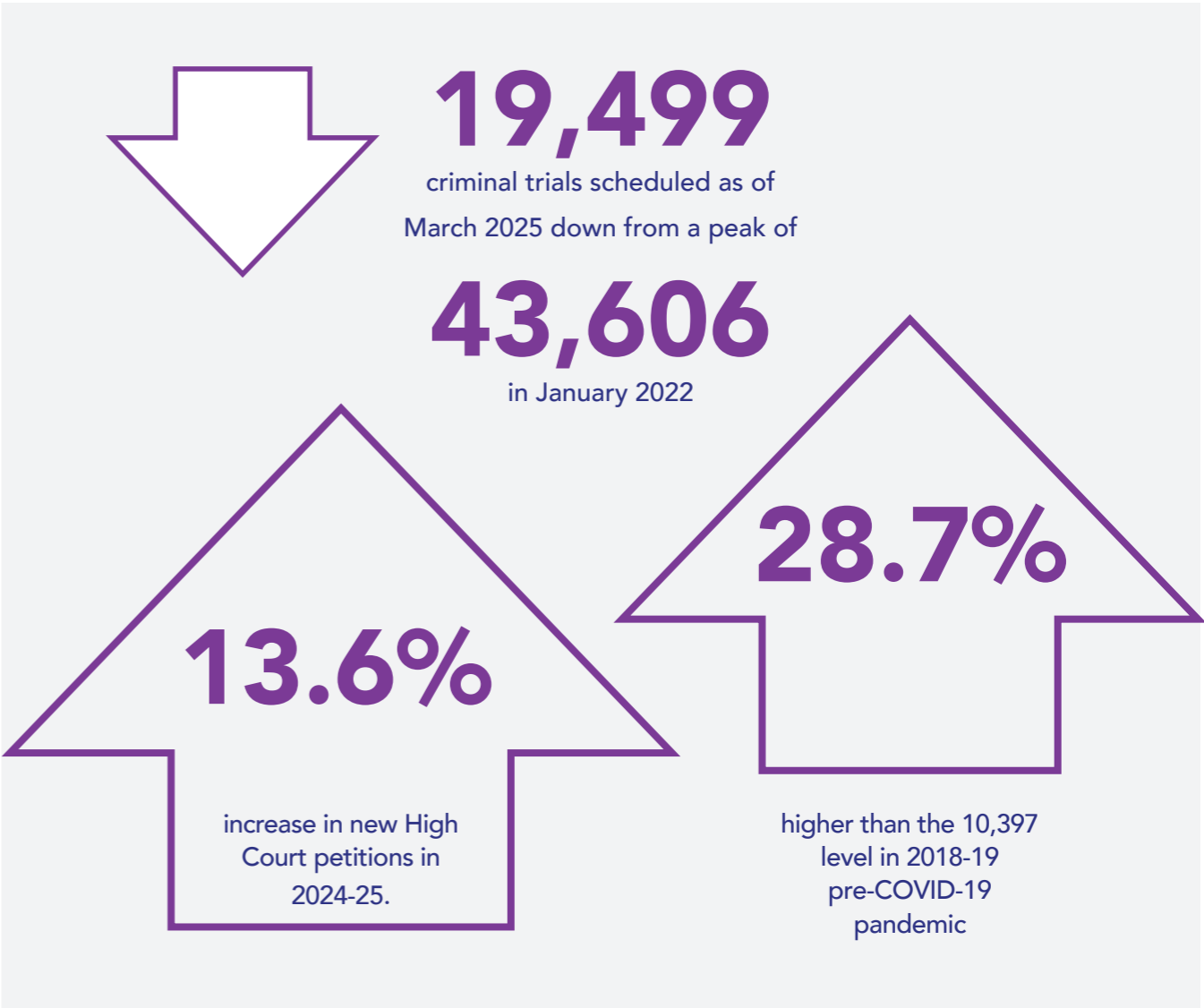
- **People strategy**
- **Financial strategy**
- **Digital strategy**
- **Estates transformation strategy**
- **Procurement strategy**
- **Medium term financial plan**

Our annual business plans measure our progress against our strategic aims and transformation priorities through setting targets against which progress is monitored.

Statement by the Crown Agent and Chief Executive on performance for the period

Performance overview

Reflecting on this year, I am confident we are making progress against our strategic aims. COPFS continues to operate in a complex and changing criminal justice system, but we have made progress in significant areas of work over 2024-25.



Progress against our targets

Of our four published targets, in 2024-25 we have achieved three and had a marked improvement in one target as detailed on page 18. The impact of COVID-19 pandemic cases, the complexity of investigations and the increased demand on our deaths investigation services meant we were not able to meet our target for deaths investigations.

Volume of casework

The volume and complexity of our casework continually changes. While cases reported have reduced, complexity has increased.

We continue to see increases in the number of serious crimes being reported, a trend which was evident before the COVID-19 pandemic. There has been a 13.6% increase in new High Court petitions from 1,372 in 2023-24 to 1,559 in 2024-25.

The legacy COVID-19 pandemic cases have had a significant impact on our workload including, for example, continuing to support victims and witnesses throughout their wait for a delayed trial. Throughout 2024-25 we continued to work with our justice partners to reduce the number of these cases. As of March 2025, there were 19,499 criminal trials scheduled, down from a peak of 43,606 in January 2022 and less than at March 2024 (26,227).

The workload has also increased for deaths reported to COPFS. In 2024-25 COPFS received 13,388 death reports, a slight increase from 13,218 in 2023-24, but still 28.7% higher than the 10,397 level in 2018-19 pre-COVID-19 pandemic. As of April 2025, 6,021 COVID-19 pandemic deaths have been reported to COPFS (6,009 at April 2024) for investigation since the COVID-19 pandemic in 2020. The increase in the number of overall deaths reported to COPFS to investigate is not solely attributable to COVID-19 pandemic deaths.

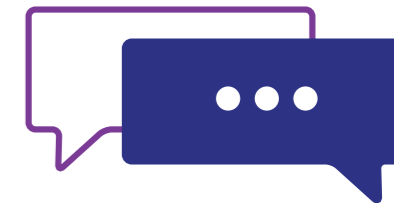
Increasing complexity of our casework

In 2024-25 COPFS continued to deal with complex legal cases including serious and organised crime, counterterrorism, human trafficking and exploitation, and serious financial crime. COPFS works with other organisations to reduce the harm caused by serious organised crime, terrorism and economic crime:

- Successes have continued in organised crime prosecutions after law enforcement gained access to encrypted communication devices used by organised crime groups. In August 2024 six Scottish criminals were convicted of attempting to smuggle cocaine to the value of £100 million into the UK in a shipment of bananas and producing millions of etizolam tablets in a factory in Kent and sentenced to significant custodial sentences.
- COPFS continues to work with law enforcement partners in the fight against terrorism. In December 2024, an extended sentence of 15 years was imposed on an individual who was found guilty of terrorism offences and firearm offences.
- In June 2024, a businessman was convicted of a complex and elaborate fraud against Edinburgh University, amounting to a loss of £3.3 million over a period of a decade, and sentenced to seven years imprisonment.

COPFS continued to deal with complex legal cases including two references which the Lord Advocate brought to the Court of Criminal Appeal to clarify the law in relation to corroboration. The Lord Advocate also referred two appeals to the High Court in relation to the recently incorporated United Nations Convention on the Rights of the Child (UNCRC), in which the court held that the Crown did not act incompatibly with the UNCRC when taking a decision to prosecute the children who were the subject of the appeal.

COPFS also managed two appeals to the UK Supreme Court and a series of Crown appeals against unduly lenient sentences. Such appeals are rare but important to ensure the public interest is properly served. COPFS believes that it is important that the harm caused by crime, and the culpability of the convicted person, must be consistently reflected in sentencing decisions.



Transformational change

COPFS is also working on transformational change projects which continue to improve our efficiency and effectiveness. This includes justice sector initiatives like Summary Case Management, which is changing the way we manage the highest volume area of our casework. Digital improvements like our new Witness Gateway, Digital Evidence Sharing Capability and Defence Agent Service are also improving the service we deliver to our service users and justice partners.

Our 'Designed for Success' programme has started to implement changes to our structure, governance and talent management to make us more resilient and equipped to deliver in the future.

The Victim Information and Advice (VIA) Modernisation Programme is continuing in phase two of its work where it will consider the structure of VIA and where we can make changes to improve our service.

Identified risks

COPFS identifies and manages a range of risks, as detailed on page 29, which inform our business plans to meet the strategic objectives. The greatest risks would be insufficient funding to cope with the demand led nature of COPFS activities, unfunded impact of changes in or new legislation and a cyber attack. Mitigations are in place to manage these risks.

Performance analysis and outcomes

COPFS operates in a complex and changing criminal justice system. As we respond to these changes, we are working to achieve our strategic aims: continuously improving our service, delivering high quality casework and supporting our people to deliver excellence.

Progress against COPFS strategic aims are as follows:

Continually improve our service

Victim Information and Advice (VIA) Modernisation programme

The VIA Modernisation programme continues to improve how we engage with our most vulnerable service users. In 2024-25, the programme reviewed all VIA template letters to ensure they were UNCRC compliant and trauma-informed.

Trauma-informed service

Work has started to implement the trauma-informed justice framework, including appointing policy leads for trauma informed practice to lead this work.

COPFS has further improved communications with victims, witnesses and next of kin by enhancing the information available on our website, including adding video content, to deliver a trauma-informed service.

Improving the experiences of women and children in justice

In 2024-25, COPFS worked to integrate the requirements of UNCRC into our casework and our communications with service users. This included developing a suite of policies, guidance and training for our staff and reviewing the communications we provide to children.

We are also working to implement the 27 recommendations of HM Inspector of Prosecution in Scotland's report into the prosecution of domestic abuse cases at sheriff summary level.

Death investigations improvement programme

We improved the quality and consistency in the service being provided to bereaved next of kin. We have ensured consistency of the meetings between bereaved next of kin, VIA and legal staff which are now led by the wants and needs of the next of kin. The introduction of the High Court Witness Assistance Team, along with the Deaths Fatal Accident Inquiry Team have reinforced our commitment to support bereaved next of kin, victims and witnesses.

Digital enabled transformation

COPFS piloted a new Witness Gateway digital portal in February 2024 to enhance trauma-informed services for victims and witnesses. The portal enables witnesses to securely access case-related information online. Following a successful pilot, the Witness Gateway was launched for defined case types in June 2024 and was implemented nationally through a phased rollout programme, completed in June 2025.

During 2024-25, COPFS also rolled out and embedded the Electronic Reporting to Crown Counsel application across both High Court and Serious and Organised Crime teams. This bespoke digital case work tool streamlines the preparation and reporting of High Court cases by reducing manual and repetitive tasks and enabling secure electronic information sharing, improving overall case preparation efficiency.



Deliver high quality casework

Case management

We continue to work with justice partners to improve the efficiency of casework, improving journey times for victims. The Summary Case Management pilot was successfully evaluated and, from January 2025 is being rolled out across all summary casework in Scotland. This work is being delivered in close collaboration with the Scottish Courts and Tribunals Service (SCTS), the Judiciary, Defence representatives, and other justice sector partners.

COVID-19 pandemic recovery

COPFS has worked, and are working, in conjunction with Justice partners to reduce the backlogs created by the COVID-19 pandemic. This is being achieved through the additional courts facilitated by Scottish Courts and Tribunal Service (SCTS) that COPFS has increased resource to service as well as COPFS creating a dedicated COVID Deaths Investigation Team. We continue to make progress in reducing the number of legacy COVID-19 pandemic cases. As of March 2025, there are 19,499 criminal trials scheduled, down from a peak of 43,606 in January 2022 and less than at March 2024 (26,227).

We are also working to reduce the age profile of our death investigations, though the overall number of deaths reported to us continues to increase. As of April 2025, 6,021 COVID-19 deaths have been reported to COPFS (6,009 at April 2024) for investigation since the COVID-19 pandemic in 2020.

Legislative changes

In 2024-25 we engaged with the United Kingdom and Scottish Parliament's consideration of relevant legislation, including contributions to the development of the proposed Victims, Witnesses, and Justice Reform (Scotland) Bill, engaging with Scottish Government regarding the ongoing operation of the Coronavirus (Recovery and Reform (Scotland) Act) 2022. We contributed to the development and impact assessment of the Children (Care and Justice) (Scotland) Act 2024

Digital transformation

COPFS made substantial progress in delivering its Digital Strategy Delivery Plan and wider business and services transformation programmes. These initiatives are modernising corporate systems, case management processes, and public-facing services by utilising technology and data more effectively. Key projects delivered or advanced during the reporting period include:

- **Digital Evidence Sharing Capability (DESC):** In collaboration with justice partners, COPFS launched the DESC pilot in Dundee in January 2023 to transform how digital evidence - such as CCTV from public and private spaces - is managed in summary cases. Following a successful pilot, DESC was rolled out nationally across all case types in 2024-25. Implementation for summary business is nearing completion and is expected to conclude by September 2025. A second-phase pilot for solemn cases began in February 2025.
- **Body-Worn Video Integration:** COPFS worked with justice partners to enable

Police Scotland to share Body-Worn Video footage via DESC. A pilot for this functionality commenced in Forfar, Perth and Dundee in March 2025, with a full national rollout scheduled across 2025-26.

- **Defence Agent Service (DAS) Portal:** COPFS developed and launched the DAS online portal in 2023-24 and 2024-25, alongside the national rollout of DESC. The portal provides solicitors with secure online access to case information and digital services, supporting more efficient engagement with prosecutors. The pilot began in October 2024, with national rollout starting in February 2025 and completed in June 2025.
- **Digital case management enhancements:** COPFS continues to advance digital casework. Key developments include the rollout of Electronic Reporting to Crown Counsel and the use of the Case Management in Court (CMiC) application for Sheriff and Jury cases.



Support our people to deliver excellence

People strategy

In 2024-25 we launched our new People Strategy 2024-27: working together, putting people at the centre. It sets out how we will support the vision, aims and activities contained in the COPFS Strategic Plan 2023-27 and outlines the key priorities and initiatives to enhance people management practices, performance and accountability across COPFS.

This past year has seen the integration of HR and our learning function (Scottish Prosecution College) into a new People Directorate. The benefits of this change include greater alignment between workforce planning and talent management; between recruitment and onboarding /induction; and sharing resources more effectively across teams.

We are reviewing existing systems and implementing new digital systems across the core HR and learning functions, assessing how to make greater efficiencies and to use automation to best effect.

Designed for Success programme

In 2023-24, the Crown Agent and Chief Executive commissioned a review of our senior leadership structure, governance and succession planning arrangements. In 2024-25 we started the 'Designed for Success' programme and began to make progress on implementing the recommendations.

In the past year we have developed a new leadership and management framework, undertaken recruitment for senior level posts and started to review the management structures and span across the whole of the Service.

Learning and development

COPFS continues to focus on learning and development for all staff with a renewed emphasis on leadership and management learning: our pilot programme people management fundamentals has been very well received by initial participants. In 2024-25, the Scottish Prosecution College (SPC)

launched a new learning management system, SPC Online. This system is designed to support learning across COPFS, helping our people and managers to complete and record their learning. Phase two, which will see greater benefits for employees in booking and planning learning throughout the year, is due for launch in the latter part of 2025-26.

Wellbeing

In 2024-25 we concluded a review of the Vicarious Trauma Support Service. We consulted and listened to our employees to ensure the service we choose is modelled on trauma-informed practice – providing choice, safety, and empowerment for employees to access support at the right time. Further developments in this area will take place during 2025-26. We continue to work with SeeMe Scotland on our improvement plan to enhance the mental health and wellbeing of our staff.

Reward

From October 2024 we reduced the working week for our staff from 37 hours to 35 hours without any pay reduction. This was part of our agreed 2023-25 pay offer, which we continue to implement.

Digital transformation

We continued to enhance our digital technologies that support our staff, streamline processes and continuously improve our services. We also strengthened our IT infrastructure and datacentre capabilities, extending support provisions and improving the resilience of our digital business systems and public-facing online services.

Our performance in detail

In this section we consider our published key performance indicators and what we have achieved in 2024-25.

Casework

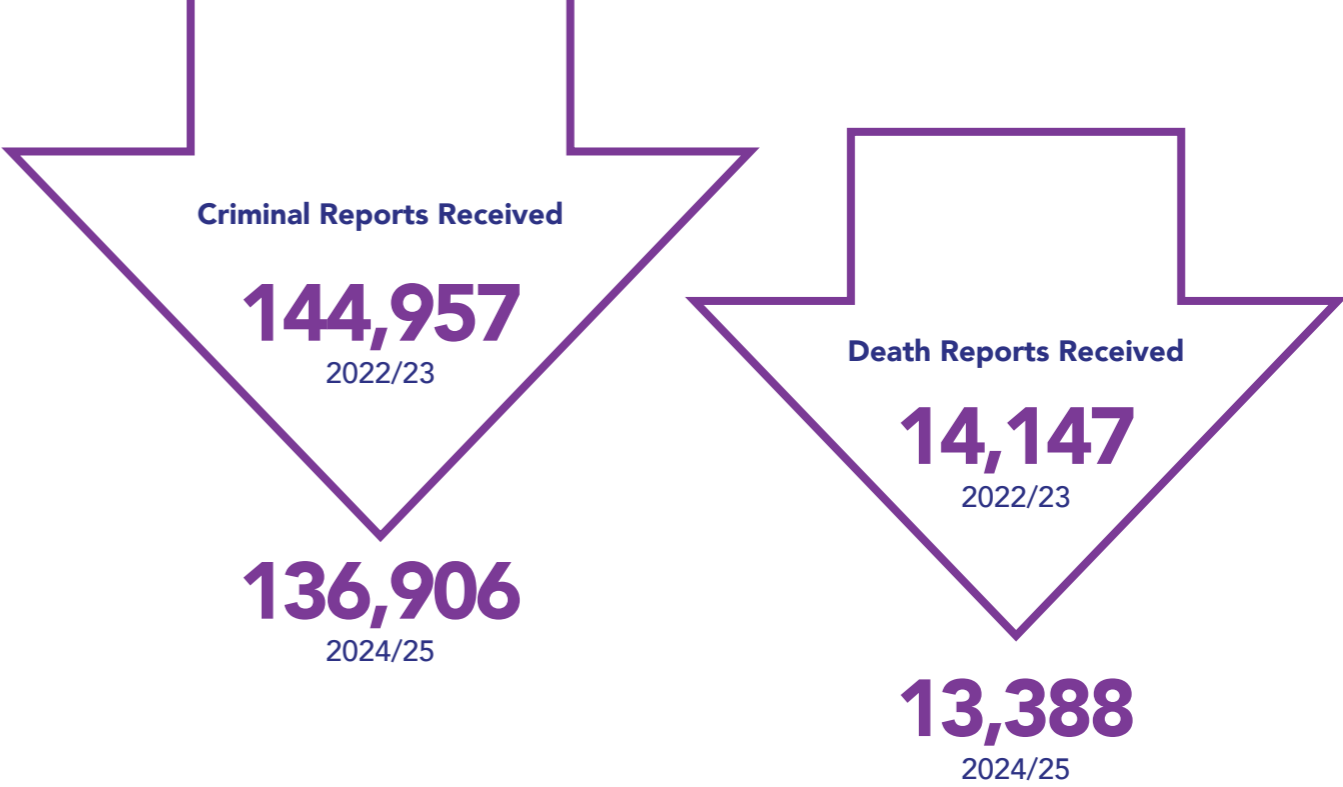
COPFS has a national database which stores operational information about our cases. We use it to help us to manage our casework effectively and, although it is not a statistical database, we are able to use some of the information it provides to help us monitor aspects of our performance.

The following table shows the number of reports that we receive on an annual basis as well as the outcomes.

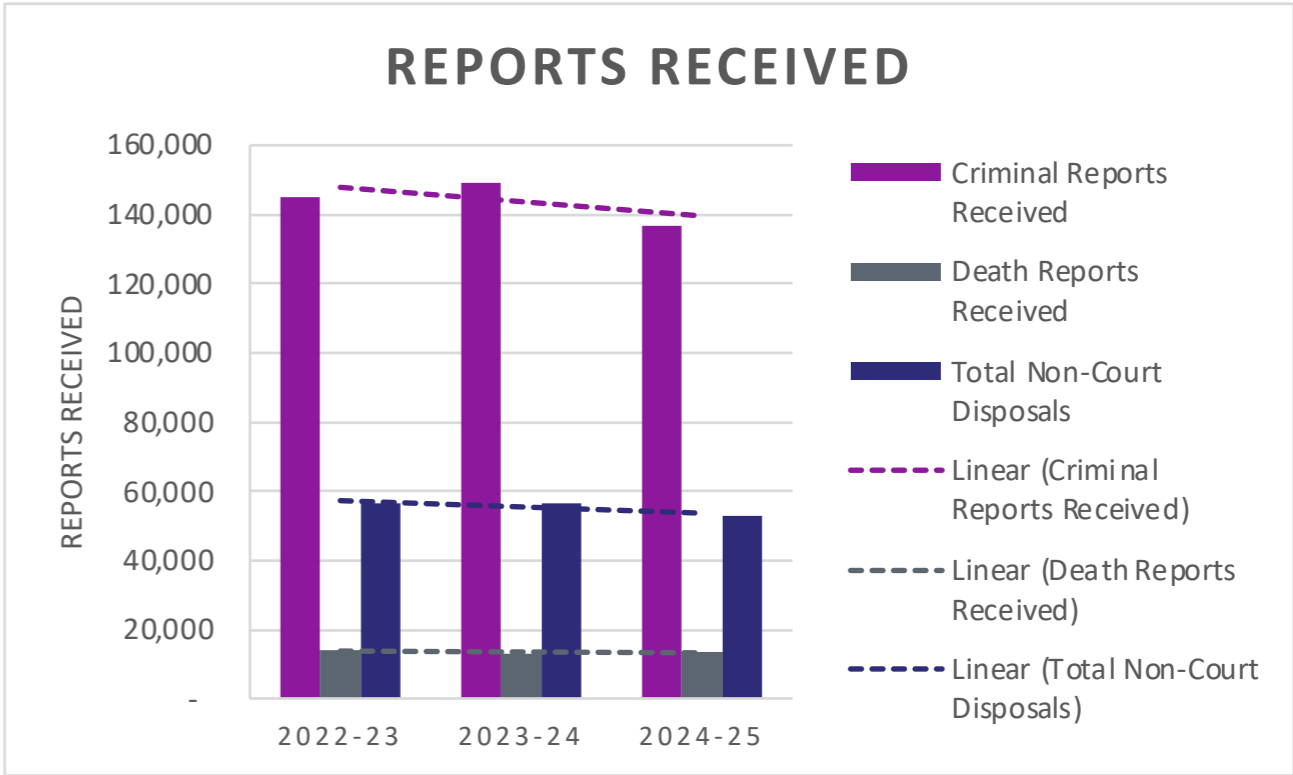
	2024-25	2023-24	2022-23
Criminal reports received	136,906	148,998	144,957
Death reports received	13,388	13,218	14,147
Total reports received (I)	150,294	162,216	159,104
Non-court disposals (II)			
No action	12,577	13,803	13,042
Warning letters	2,376	2,531	3,249
Conditional offers of fixed penalties paid	12,231	12,449	10,942
Fiscal fines paid / accepted	6,765	9,177	10,476
Compensation orders accepted	650	812	680
Combined fiscal fines / compensation orders accepted	4,782	4,876	4,177
Other non-court disposals	13,481	13,037	14,031
Total non-court disposals	52,862	56,685	56,597
Total no further action (III)	28,855	28,462	24,585
Total cases which end without a court disposal	81,717	85,147	81,182

Notes:

- I. COPFS receives reports about crimes from the police and other reporting agencies and then decides what action to take, including whether to prosecute someone. We also investigate deaths that need further explanation and investigate allegations of criminal conduct against police officers.
- II. Prosecutorial decisions are made by the Procurator Fiscal in accordance with the Prosecution Code and other prosecution policy and guidance.
- III. No Further Action indicates cases which were closed after court or non-court action had been commenced or attempted (e.g. cases which were closed because the accused died, the accused could not be traced, a key witness was not available, etc.)



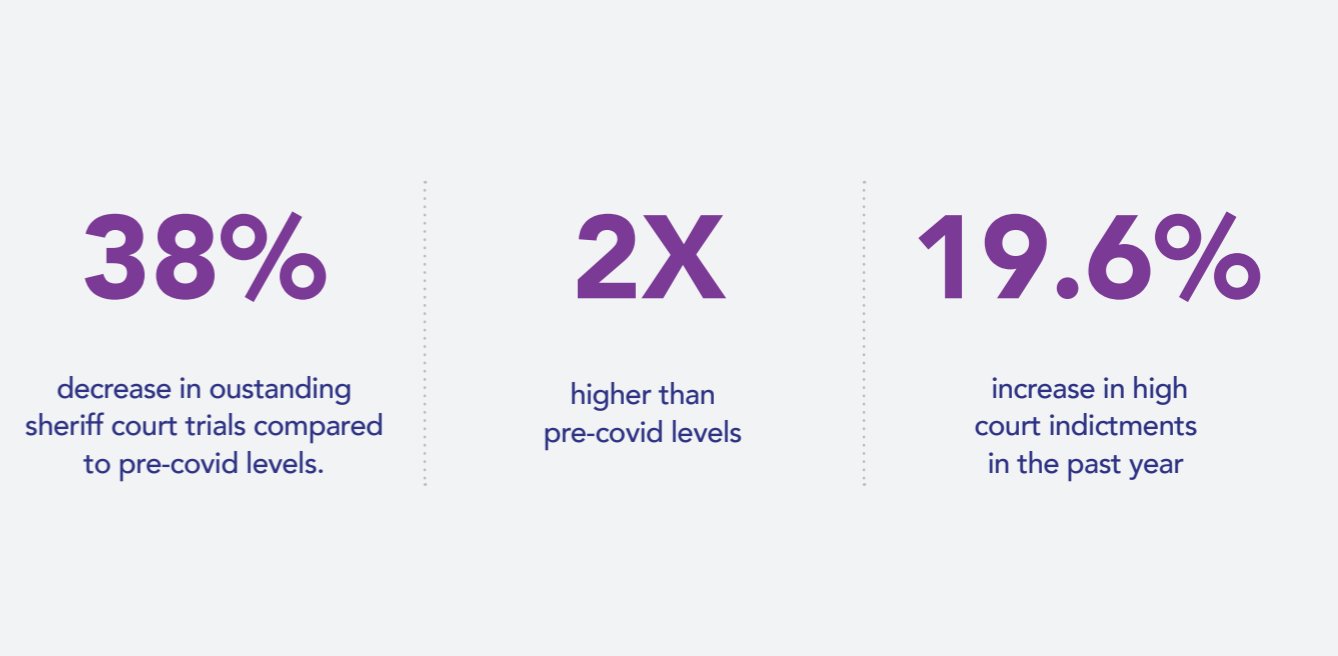
The total number of criminal reports received was less than in 2023-24. It is notable that the number of death reports, after increasing substantially in 2020-21, by around 50%, had reduced for 2023-24 and increased slightly in 2024-25. The total non-court disposals were less in 2023-24 than in 2022-23 with an increase in 2024-25 to 13,481.



Information on court disposals is not collated by COPFS. Information on court disposals is published by the Scottish Courts and Tribunal Service (SCTS) with the following extract as at 31 March 2025:

	2024-25 provisional	2023-24	2022-23
JP Court cases			
Complaints registered	22,503	19,681	21,756
Complaints concluded*	23,314	19,712	24,893
Trials scheduled at 31 March	1,965	3,181	4,266
Sheriff Court summary cases			
Complaints registered	61,606	65,357	57,226
Complaints concluded*	66,950	63,910	66,977
Trials scheduled at 31 March	15,787	20,644	20,064
Sheriff Court solemn cases			
Indictments registered**	8,666	8,736	7,078
Indictments concluded*	7,556	7,877	6,986
Trials scheduled at 31 March	1,004	1,709	2,389
High Court cases			
Indictments registered**	1,249	1,044	1,038
Indictments concluded*	991	996	815
Trials scheduled at 31 March	743	693	687
Total complaints/indictments registered	94,024	94,818	87,098
Total complaints/indictments concluded*	98,811	92,495	99,671

There was a 19.6% increase in the number of high court indictments registered during 2024-25 as shown in the dataset above. Additional summary trial courts established during 2022-23, as part of the post COVID-19 pandemic recovery programme, saw a 34% reduction in the number of outstanding scheduled summary trials in the sheriff courts. During year 2024-25 the number of outstanding sheriff court trials reduced to 15,787 which is approximately 38% lower than pre COVID-19 pandemic levels. Sheriff and jury trials rose during the COVID-19 pandemic to a high point of 2,472 in January 2023. Since then, the numbers have been falling gradually and as at end of March 2025 are at 1,004 which is around twice the volume pre COVID-19 pandemic.



Notes:
*Cases concluded includes cases not disposed of in prior years.
**including section 76 registrations

Performance against our published targets during 2024-25 was:

Business Area	Target	Performance 2024-25	Performance 2023-24	Performance 2022-23
Service of indictments*	All indictments are served within timebar**	100%	100%	100%
Take & implement decisions***	Take a decision on the appropriate course of action and implement that decision in at least 75% of cases within 4 weeks of the report being received.	89%	79%	72%
Investigation of deaths****	In deaths which require further investigation, conduct the investigation and advise the next of kin of the outcome within 12 weeks in at least 80% of cases.	71%	54%	65%
Investigation of criminal allegations against the Police	Complete investigation of complaints of criminal conduct by police officers and advise complainer of the outcome within 6 months of the report to the Procurator Fiscal in at least 75% of cases.	90%	95%	84%

Notes

- * An indictment is a document setting out the charge(s) of crimes or offences against an accused in more serious cases. A case on indictment is tried by a judge sitting with a jury in the High Court (in the most serious cases), or the Sheriff Court. This is termed solemn procedure.

** Our key target in respect of the service of indictments reflects the legislative requirement on COPFS to serve an indictment on all accused within very strict time limits. Failure to adhere to the time limits has very serious consequences and can, in certain circumstances, prevent the prosecution going ahead. The time limits vary according to the court in which the accused will be tried and whether the accused is on bail or remanded in custody. This key target is focused on demonstrating that we prepare solemn cases in accordance with these strict time limits. His Majesty’s Chief Inspector of Prosecutions in Scotland has recommended that we ensure that all High Court bail indictments are served no later than 7 days before time-bar. This
- ensures the target of having no cases time-bar before service of indictment is achieved in any case.

*** This target applies to all cases except cases which are likely to be dealt with under solemn procedure i.e. more serious cases which are likely to be dealt with in the High Court or in the Sheriff Court before a jury.

**** A key target in the investigation of deaths is that where a death requires further investigation, we will conduct the investigation and advise the next of kin of the result within 12 weeks of the death being reported to the Procurator Fiscal. Many of these deaths require a post-mortem examination to be conducted. The examination process includes toxicological analysis. Pathologists are unable to conclude their examinations and submit their final reports to COPFS until they receive the toxicology results.

Although the target for death investigations has not been met, it has improved by 17% from 2023-24. Whilst working through COVID-19 pandemic backlogs the number of deaths reported to COPFS has risen and the backlog death investigations, due to complexity, are impacting achieving the target.

The Scottish Police Authority (SPA) provide toxicology services to COPFS who obtain pathology services at arms-length to ensure the professional independence of practice and impartiality of the pathologists.

Most deaths reported to COPFS are submitted by Police Scotland or the NHS but other reporting agencies such as the Health and Safety Executive can report the circumstances of a death to COPFS.

Approximately 50% of death reports received by COPFS result in a post-mortem being instructed. The table below shows the number of death reports received by COPFS and post-mortems instructed over the previous 3 years:

	Number of reports received	Number of postmortems instructed	% of deaths requiring postmortems
2024-25	13,388	6,297	47.0%
2023-24	13,218	6,498	49.2%
2022-23	14,147	7,021	49.6%

Business Services

Business Services supports colleagues across COPFS on a day-to-day basis, providing corporate services including Digital, Finance, Procurement, Human Resources, Estates, Learning and Development and Corporate Communications. Business Services also delivers change and innovation to improve the way the organisation works and to transform the delivery of COPFS’ casework systems and stakeholder and citizen services.

Throughout the year, Business Services KPIs were monitored monthly. The results show that Business Services delivered a quality service demonstrated as follows for the 12-month period to 31 March 2025:

Information Services

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Case management system availability (FOS)	99.5%	99.9%	99.9%	99.5%
Other case management systems availability	99.5%	99.9%	99.8%	99.5%
COPFS network availability**	99.5%	98.8%	98.1%	98.5%
COPFS desktop availability	99.5%	99.9%	100%	100%
Service desk: first time contact resolution*	70%	79.4%	N/A	N/A
Service desk: average call wait time*	4 min	3m 18s	N/A	N/A
Major incidents*		9	N/A	N/A
Total number of incidents for the year		38,467	40,223	42,887
Incidents where SLA's met	85%	95.9%	90.1%	78.0%
Total number of requests for the year		16,948	15,679	17,089
Requests where SLA's met	85%	95.9%	95.6%	86.5%

* New KPIs for 2024-25
** Planned maintenance requiring systems downtime.

Finance

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Invoices paid within 10-day aspirational target (excluding GPC transactions)	95%	99.7%	99.6%	99.4%
Staff travel and subsistence claims paid within 10 days	100%	100%	100%	100%
Invoices processed within 30 days payment target (excluding GPC transactions)	98%	99.9%	99.9%	99.8%
Witness claims paid within 10 days	100%	100%	100%	100%

Human resources

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Payroll transactions implemented accurately	96%	99.1%	99.2%	98.7%
Journey time from advert to successful applicant notification completed in 30 working days (or agreed campaign timescales): 96% of internal campaigns (excluding national boards)**	96%	81.4%	85.5%	75.6%
Journey time from advert to successful applicant notification to be completed in 8 weeks (40 working days) of 96% external campaigns excluding national boards (inc. appointments from SG (external)**	96%	92.4%	80%	72.4%
96% of all campaign response times met (Interview panel receive Sift and Interview material at least one working day in advance, results are issued within five working days of receiving completed interview material)* and **	96%	75.0%	N/A	N/A
Vicarious trauma referrals: New referrals made within 5 working days of request received (Available from June 2024)*	96%	97.6%	N/A	N/A

* New KPI for 2024-25
**Internal recruitment had been the only option up to September 2024 when external activity began. Although recruitment campaigns were able to conclude effectively this only included the assessment of staff. In many instances there were backlogs cause by the high traffic of staff moves and potential increases in funding for the relative areas which made it difficult for Functions to advise exactly which posts should be offered to successful interview candidates.

Security

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Security incidents reported and acknowledged within 24 hours of receipt with initial advice and completely investigated within 4 weeks	98%	100%	100%	100%
A minimum of 12 security visits to be undertaken each year in local offices	95%	100%	100%	98.3%

Estates and offices services

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Respond to Priority 1 office repairs within 2 hours of report on QFM (rectify faults within the same day if possible)	95%	100%	100%	100%
Respond to Priority 2 office repairs within 6 hours of report on QFM; rectify faults within 5 working days.	95%	99.6%	100%	99.2%
Respond to Priority 3 office repairs within 2 working days of report on QFM; rectify faults within 5 working days	95%	99.6%	99.2%	100%
Sustainability: Achieve target reduction in KgCO2e by 2.5% per annum*	2.5%	13.4%	N/A	N/A

* New KPI for 2024-25

Learning and development

KPI	Target	2024-25 Average	2023-24 Average	2022-23 Average
Legal trainees meeting the required standard of being a “fit and proper person to be a solicitor” on completion of their Traineeship	95%	100%	100%	97.7%
Modern Apprentices “on track” to complete MA programme	90%	89.3%	95.8%	99.2%
Applicants attending their booked training course	90%	97.5%	99.7%	95.8%

Corporate communications

KPI	Target	2024-25 Monthly Average	2023-24 Monthly Average	2022-23 Monthly Average
Achieve on average 12,500 page views of Update blog per month*	12,500	11,390	11,789	6,085
Publish an average of 8 stories per month on Update**	8	8	13	10.7
Achieve on average 900 active daily users on Viva Engage per month***	900	876	981	883.2
Achieve on average 40% read time on emails sent to staff****	40%	47%	N/A	N/A

Notes:

* Target increased from 7,500 in 2023-24 and from 5,000 in 2022-23

** Target reduced from 12 in 2023-24 and from 10 in 2022-23

*** Target was 1,000 in 2023-24 and 500 in 2022-23 and system changed from Yammer to Viva Engage

****New KPI for 2024-25

Finance and risks

Finance strategy

An updated Finance strategy was approved at the Executive Board in May 2025 covering the period 2024-2027. The Finance strategy is supported by an updated Medium-Term Financial Plan and, in each year, an annual business plan, which outlines the business objectives and deliverables for each year.

We supported financial sustainability and budget planning by monitoring financial performance against budget and provided budget resource modelling and analysis to support data driven planning and decision-making, reporting to the Resources Committee, Executive Board and the Audit and Risk Committee.

Over the last few years, COPFS have taken a number of steps to ensure continued operational delivery. These include developing and publishing strategies covering Finance, Digital, Estates, Procurement and Workforce which support the delivery of the COPFS Strategic Plan. The COPFS Finance Strategy takes cognisance of these strategies. They can be found on our website at COPFS **Business** and **Strategy** Plans.

Owners, project executives and managers from across COPFS are responsible for taking each strand forward and delivering agreed benefits; each owner is accountable ultimately to one of the three committees of the Executive Board. The interdependencies between the various strategies and work streams are mapped to ensure that they are fully understood and are managed accordingly to ensure they underpin the delivery of our strategic financial targets.

Available resources

In line with the Scottish Government and other central government bodies in the UK, COPFS has fully implemented International Financial Reporting Standards (IFRS). The results for the year 2024-25 are reported in this annual report and financial statements. They record total outturn (resource and capital) of £223.7m (2023-24: £200.8m) against the updated budget for 2024-25 of £233.9m (2023-24: £209.5m).

Central Scottish Government budgets are set before the start of the financial year through the Budget Bill process. Adjustments can be made only twice during the financial year: at the Autumn and Spring Budget Revisions (ABR and SBR). However, expenditure that arises after SBR, which cannot be accommodated within the revised budget, must also be authorised by the Scottish Government.

The cash resource expenditure underspend was largely due to the emergency spend controls announced by Scottish Government and volatility in legal expenses associated with major cases brought against COPFS, following the Court of Session ruling which lifted immunity from suit and various smaller underspends against non-staff expenditure categories. The non-cash resource expenditure underspend is a result of COPFS carrying out a review of economic useful lives of assets resulting in retaining assets longer than originally anticipated. Following review and change to the depreciation accounting policy for asset useful economic lives, £9.9m of depreciation and amortisation was written back to the SoCNE for re-lifed tangible and intangible assets.

The capital expenditure overspend was primarily a result of IFR16 technical accounting adjustments for the Ballater Street office lease. The annual lease rental was reviewed in year per contractual agreement, which resulted in an increased rental and subsequent increased Right of Use Asset and Lease Liability.

The budget and outturn for 2024-25 was as follows:

2024-25	Original approved budget £m	Updated budget £m	Outturn £m	Variance £m
Cash resource expenditure	203.4	205.1	202.2	(2.9)
Non-cash resource expenditure	9.9	10.7	0.6	(10.1)
AME impairment	-	4.9	5.3	0.4
Total resource expenditure	213.3	220.7	208.1	(12.6)
Capital expenditure	9.6	13.0	15.4	2.4
Non-cash capital AME	-	0.2	0.2	-
Total resource and capital	222.9	233.9	223.7	(10.2)

Note: The Resource and AME expenditure are reflected in the Statement of Comprehensive Net Expenditure. AME impairment includes accelerated depreciation on assets where the additions do not add to the market value of the asset (Note 2 to the accounts). Other AME relates to capital provision movements required for the year (Note 11 to the accounts).

	£'000	£'000
Reconciliation of outturn to net operating costs		
Net operating costs for the year ended 31 March per SOCNE*		203,159
add back Grant income (note 3) (classified as capital)	5,000	
Total resource expenditure		208,159
PPE & intangible additions (notes 5 & 6)	15,048	
Less PPE & intangible disposals (notes 5 & 6)	(93)	
Grant income (note 3)	(5,000)	
Right of use additions & remeasurement (note 7)	5,592	
Total capital		15,547
Total outturn		223,706

*Statement of Comprehensive Net Expenditure (SOCNE)

The table below further breaks down our total spend to show what areas we spent our funding on (including capital):

Business area	Annual spend 2024-25 £'000	Annual spend 2023-24 £'000	Annual spend 2022-23 £'000
Local Court	67,907	65,564	61,031
Postmortems	10,677	9,929	9,804
Specialist casework	79,237	71,689	77,862
Operational support	24,259	20,352	19,001
Centrally managed costs	20,081	18,298	21,492
Capital	15,380	9,981	7,053
Non cash capital AME	170	676	-
Non cash and AME impairment	5,995	4,302	(5,573)
Total	223,706	200,791	190,670

The table below shows our consumption of resources by each of the objectives from the strategic plan in line with our Statement of Comprehensive Net Expenditure on page 85. Capital expenditure and net gain or loss on revaluation of property, plant & equipment are excluded as these contribute to all objectives.

Objectives	2024-25 Expenditure £000	2024-25 Income £000	2024-25 Net £000	2023-24 Net £000
To ensure criminal cases are effectively and independently investigated and prosecuted or have other proportionate action taken in the public interest. To ensure financial gain achieved by criminal means is removed from criminals using proceeds of crime laws.	186,158	(8,420)	177,738	160,797
To ensure that victims, nearest relatives and witnesses and those accused of an offence are treated with dignity and respect.	7,598	-	7,598	7,124
To ensure deaths which need further explanation are appropriately and promptly investigated.	17,823	-	17,823	16,353
Net operating costs	211,579	(8,420)	203,159	184,244

As these tables demonstrate, we ensure that the resources available to COPFS are maximised and spent in accordance with our Strategic Plan.

During 2024-25 an updated scheme of financial delegation was put in place which balanced the requirement to manage our resources corporately with a sufficient degree of local accountability and incentives.

COPFS progressed the delivery of its Digital Strategy Delivery Plan and business improvement transformation programmes, maximising its use of technology and information to modernise, develop and transform corporate, case management and stakeholder and public facing systems

and services. Core projects delivered or progressed are detailed on pages 8-13 under Progress against COPFS Strategic aims and included in the capital spend for 2024-25.

Total property, plant and equipment and intangible asset additions in the financial year 2024-25 were £15.0m (2023-24: £15.3m) in respect of capital refurbishments and investment in IT, to support the internal delivery of all our objectives (notes 5 and 6 on pages 100-103). This includes £5m which was funded by the Scottish Government Energy Efficiency Grant Scheme for one project.

Payment policy and performance

COPFS requires that all suppliers' invoices not in dispute are paid within the terms of the relevant contract. COPFS aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, on time in accordance with those terms. Beyond this, in line with the Scottish Government, COPFS has, for many years, had a target for payment within 30 days. In 2024-25 performance against the 30-day target was 99.7% (2023-24: 99.96%).

COPFS also aspires to pay all undisputed invoices within 10 working days. During 2024-25 COPFS paid 99.9% within the 10-day period (2023-24: 99.87%).

In 2024-25, in line with the government policy, no interest was paid under the terms of the Late Payment of Commercial Debt (Interest) Act (2023-24: Nil).

Principal risks and uncertainties facing the business

COPFS manages risk in accordance with recognised best practice (based on processes used across the Scottish Government). There is a corporate level Risk Register which is reviewed by our Risk Management Group (drawing information from lower-level registers within COPFS). The Group reports to our Executive Board and the Audit and Risk Committee to provide assurance that risks are being managed appropriately.

During 2024-25 we have re-evaluated the risks that we, as an organisation, require to manage. The key risks identified were:

- Insufficient resource to enable COPFS to meet its statutory and policy obligations and meet public expectations;
- Inadequate leadership and management of COPFS staff;
- Poor wellbeing and low morale of COPFS staff;
- Insufficiently skilled or experienced COPFS people available to meet current public expectations, and to strengthen our capacity to change and improve services;
- Decline of organisational performance and service delivery;
- Inadequate digital resource, capital investment and strategic planning;
- Inadequate contingency planning;
- Ineffective stakeholder engagement;
- Failure of key digital business systems;
- Loss or compromise of organisational information and threats from cyberattack.

For each of these corporate risks, controls have been established to reduce the potential impact of the risk and its consequences, with a programme of further mitigating actions – over the short and medium term

– to reduce residual risk to an acceptable tolerance. The Corporate Risk Register is a living document where each corporate risk has been assigned to a 'risk owner' who reports to the Risk Management group on the progress of securing achievement of that acceptable tolerance. We also continue to monitor the prolonged effects of the COVID-19 pandemic as well as impacts of the United Kingdom's withdrawal from the European Union.

During 2023-24 COPFS launched a corporate learning module called "Lets Talk About Risk" to ensure that risk is understood across the organisation at all levels and includes case studies relating to everyday life as well as the work we do in COPFS. This continues to be promoted and during 2024-25 has also been incorporated into the induction training for new starts.

We have been involved in civil litigation brought against the Lord Advocate by individuals prosecuted in connection with the acquisition and administration of Rangers Football Club. Some cases have resolved with sums paid to pursuers as at 31 March 2025 totalling £52.2m (includes compensation and pursuers' legal fees over multiple years), and other cases remain before the court. This is a highly complex matter in which the Inner House of the Court of Session has clarified the law on the common law immunity from suit of the Lord Advocate in exercising their prosecutorial function. In February 2021 the Lord Advocate made a statement in the Scottish Parliament about this matter and has committed to further public accountability and to a process of inquiry once all litigation has concluded (see note 11 to the accounts on page 106).

confidence
capacity
culture
competence

People and capability

COPFS' People Strategy was published in July 2024 to cover the period up to 31 March 2027 to set our strategic people and development aims, addressing four key people strategic themes: confidence, capacity, culture, competence.

During 2024-25 we have continued to prioritise employee wellbeing with a focus on maximising attendance. We reorganised internally to create a new Maximising Attendance Team to support line managers to be able to take well informed decisions and provide the right level of support to our employees. This work has included bespoke training within Functions. As a result of this focus, we have seen a steady downward trend in annual working days lost per employee, which we continue to monitor.

A reduced working week was introduced from October 2024. This brought challenges given the operational and front-line facing nature of the work COPFS carries out. However, in taking a people centred approach, engaging with our employees and stakeholders, we were able to successfully introduce the change. As a consequence of the reduced working week, we have set up a cross-functional project group to conduct a thorough analysis of

the flexi working balances of employees within COPFS, identify the underlying issues contributing to high/low flexi balances, and propose actionable recommendations for improvement. We expect this work to complete in the latter part of 2025-26.

The Prosecution College continues to make progress delivering priority activities through engagement in improved business partnerships with a range of internal and external partners. The College has listened and acted on feedback about the quality and type of learning on offer. Improved quality continues to be a priority over the period of our People Strategy. Feedback has informed development of key training courses including: People Management Fundamentals; Becoming Trauma-informed – Part 2; and Body Worn Video. The College has flexed to be able to respond to legislative changes and HM Inspectorate of Prosecution recommendations.

engagement index
score remained at

63%

in 2024

an improved response rate

↑ 6%

from 60% in 2023 to 66% in 2024

Recruitment

COPFS has recruited to arising vacancies in a careful and planned way with oversight from the Workforce Planning Group and Resources Committee, which has Finance, HR and Operational Management representatives to aid corporate decision-making. As at the end of March 2025, COPFS employed 2,416 FTE (FTE including agency staff is 2,428), 700.79 FTE of the total number are qualified lawyers. The Service also employs 62 trainee solicitors and 43 Modern Apprentices. This has been an increase of 1.77% staff in post when compared to the 2,373 FTE (excluding agency staff) at the end of March 2024. Approximately 82.6% of the Service's 2025-26 cash resource budget excluding litigation costs is expected to be spent on payroll costs, compared to 82.7% of spend in 2024-25, showing 2025-26 as a record year. This continued increase is testament to a rigorous focus on reducing non-staff

expenditure through efficiency gains and COPFS commitment to provide resource at the appropriate levels to meet the demands brought about by increase of serious crime caseload, implementation of new legislation creating new offences and the continually increasing complexity of cases.

Staff engagement

The annual Civil Service People Survey looks at civil servants' working lives, and experience of working in government departments. All COPFS employees are encouraged to take part in this survey. The overall engagement index score remained at 63% in 2024 with an improved response rate up from 60% in 2023 to 66% in 2024. We continue to look for opportunities to engage with our employees to understand their views to improve the scores.

FTE is 'Full time equivalent'

Organisational efficiency

COPFS' Business Plan 2024 - 25 committed to continuing the organisational efficiency programme. The following are some of the examples of achievement:

- a. Expanding our Case Management in Court applications to enable digital presentation in court for Sheriff and Jury cases and implementing innovative digital solutions to improve casework processes and enhance decision support;
- b. Enhancing our digital systems resiliency and support capabilities;
- c. Modernising our corporate telephony systems to deliver integrated communications and collaboration solutions across the organisation and to improve the delivery of services to users of our National Enquiry Point service;
- d. Undertaking a comprehensive review of Victim Information and Advice (VIA) services to deliver an improved service to victims, witnesses and next of kin and support the effective preparation of casework and prosecution of crime;
- e. Future Ways of Working project working closely with the Human Resources, Digital and Estates teams to embed policies, plans and solutions to support an agile and dynamic workforce operating in a changing justice system landscape managing complex casework and delivering court recovery and reform programmes;
- f. Implementing new ways of working arrangements for staff to make COPFS more effective and bring wellbeing, organisational efficiency and carbon reduction benefits;
- g. Modernising the way we report High Court cases by introducing Electronic Reporting to Crown Counsel that delivers an efficient and consistent product for consideration at indicting and that will be utilised in any future court hearings.
- h. In September 2022 a judicial-led Summary Case Management pilot was established in Dundee, Hamilton and Paisley sheriff courts. The aim of the pilot is to reduce the number of unnecessary hearings by focussing on the early disclosure of evidence, increasing the percentage of cases resolved at an earlier stage and reducing the number of witnesses cited. This pilot has now been evaluated across the criminal justice system and moves to national roll out across all Sheriff Courts during 2025-26.
- i. The implementation of recommendations made in the HM Inspectorate review of domestic abuse cases at Sheriff Summary level and Lord Advocate's commissioned review of how prosecutors in Scotland deal with reports of sexual offences.

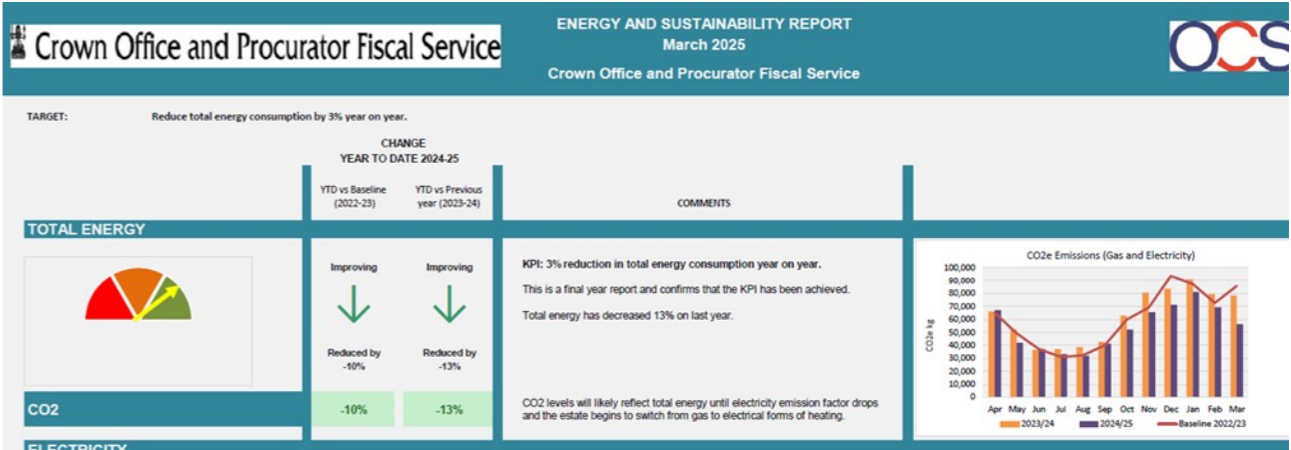
Environmental and sustainability

Energy and carbon performance

COPFS continues to exceed its target to reduce CO2e emissions from the use of gas and electricity in its buildings by over 2.5% per year from the baseline year of 2022-23 with emissions reduced by 13% overall by the end of March 2025. A large part of the overall reduction is due to an increase in national renewable energy generation. An overall reduction in electricity consumption can be partly attributed to the effective installation of PV arrays in some offices.

Gas usage has decreased compared to the baseline year by 14% overall with a similar reduction from the previous financial year. This is due to reconnection to Building Management Systems (BMS) to regulate temperatures within offices and the return to pre-pandemic ventilation patterns. Again, the installation of a more effective air handling system within the Ballater Street Office will reduce the dependency on gas as the system will supply both hot and cold air supply. This is projected to be fully operational by July 2025. The table below details the consumption changes from the baseline year and from last year with the following graph showing emissions.

	Year to date vs baseline year of 2022-23	Year to date vs previous year
Electricity	-6%	-13%
Gas	-14%	-14%
CO2e	-10%	-13%
Water	-27%	-6%
PV Output	+87%	+6%



Note: CO2e – Carbon dioxide equivalent emissions.

Electricity generation in the UK from renewable sources has increased and now accounts for almost 41% of generation, a 3.8% increase from last year.

Projects

COPFS successfully applied for grant funding from the Scottish Government Energy Efficiency Grant Scheme for two projects, Elgin and Crown Office. The first project being a complete low carbon retrofit of the Elgin COPFS office was completed in July 2024. This retrofit included full insulation of walls and roof, new high-performance triple glazed windows, and replacement of the gas-based heating system with an electrically powered system. The completed building achieved an EPC score of 6 and an A+ rating. This building will therefore be Zero Carbon Ready for when the grid electricity is generated from 100% renewable sources.

The second project is a similar low carbon retrofit of Edinburgh Crown Office. The first phase of the project concluded in May 2025 with the second phase in October 2025 and includes full insulation of the walls and roof and secondary glazing, and a low carbon heating system. The estimated savings from the low carbon retro fit is expected to be approximately 467,472 kWh of electricity and tCO2e: 85 tonnes.

Staff travel survey

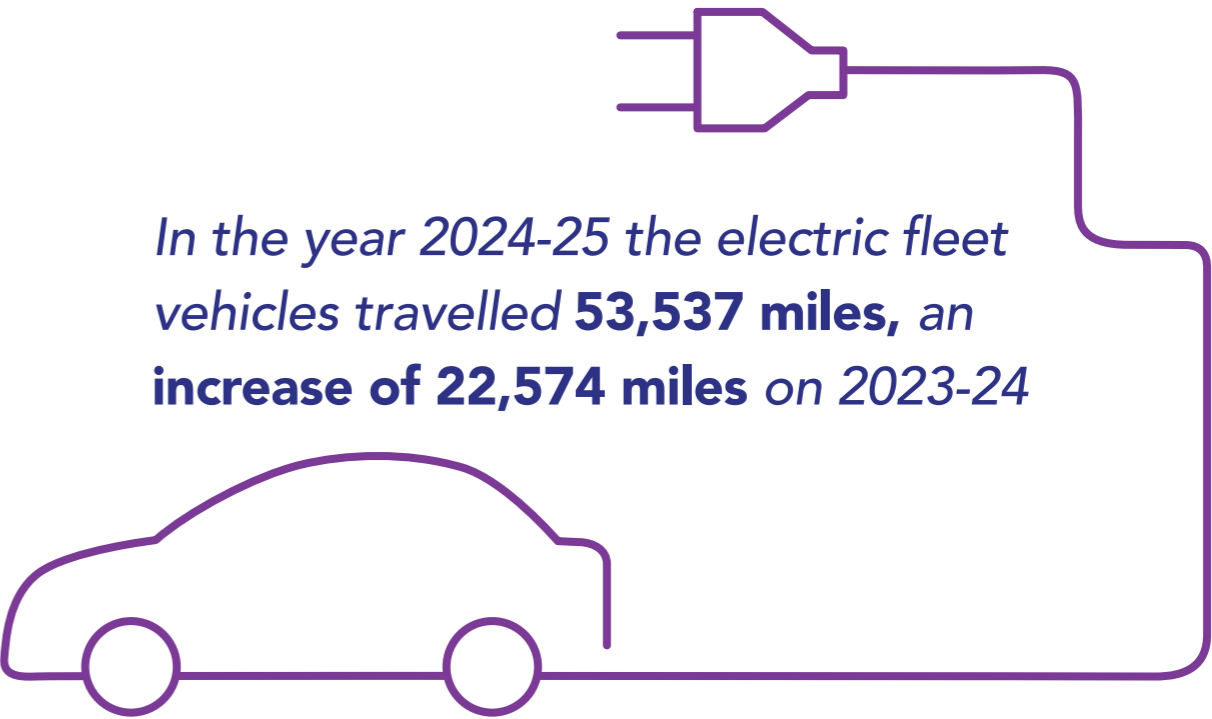
An annual staff travel survey completed in July 2024 confirmed that the Agile Working Policy was in place and that most staff were enabled to undertake a hybrid approach to working utilising the remote and office-based patterns. The typical observed working patterns identifies that most staff attend the office approximately 60% of the time although there are variations from office to office and across functions. The responses to the survey indicated an 8% drop in the use of diesel/petrol cars coupled with a 1% increase in the use of hybrid cars. There was a 3% increase in the number of staff who had moved to fully electric vehicles. A further survey is planned for 2025-26 to measure our ongoing commitment to sustainability.

The introduction of the Low Emission Zones (LEZ) in Glasgow, Edinburgh, Dundee, and Aberdeen has potentially been a contributory factor in the decrease in the usage of petrol and diesel vehicles and a steady increase in the number of staff moving to hybrid or electric vehicles.

Year	2024-25	2023-24	2022-23	Change
Method of travel				
Petrol or diesel car	46%	54%	60%	-8%
Hybrid car	7%	6%	2%	1%
Electric car	4%	1%	0.60%	3%
Car and train	12%	12%	8%	static
Train	11%	12%	14.4%	-1%
Car and bus	6%	4%	7%	2%
Bus	11%	15%	15%	static

Electric vehicles (EV)

We have installed EV charging stations which has supported our commitment towards transitioning to an electric fleet, aligned to the Scottish Government targets. To date we have purchased and received seventeen electric vehicles with another five expected to be received before the end July 2025. The organisational target financial year for fully transitioning our fleet is 2030-31. In the year 2024-25 the electric fleet vehicles travelled 53,537 miles, an increase of 22,574 miles on 2023-24, and due to not using petrol/diesel, saving approximately 11.30 tonnes of CO2 and providing a financial saving of approximately £4,430.00.



Governance

COPFS has established a climate change working group which is chaired by the Head of Business Support Services and Estates. Membership of the group is from across the operational and corporate functions, Trade Unions, Executive Board, Facilities Management contractors and Scottish Courts and Tribunal Service.

The group have developed the COPFS Net Zero Emissions, Environmental and Sustainability Policy 2023 which identifies key targets aligned, where practical, to the Just Transition to Net Zero targets set by Scottish Government. The policy has been approved by the COPFS Resources Committee and the terms of reference for the group are:

- a. To focus on the preparation of COPFS’s journey to Net Zero which will set out the actions and initiatives required to be undertaken in order that COPFS achieves carbon neutrality by 2045 (2038 for estates) at the latest;

b. To lead and oversee the work to be undertaken on the identification and delivery of carbon reduction opportunities across all the COPFS functions. An initial priority will be for COPFS to establish the current carbon footprint of COPFS’s activities. This will enable a ‘carbon baseline’ against which the impact of carbon reduction actions can be measured;

c. To identify possible immediate actions that can be taken to reduce COPFS’s carbon footprint, and to build on existing carbon reduction measures already being progressed by various COPFS functions, for example by Business Support Services and Estates;
- d. To identify and assess the financial, budgetary, and resourcing impacts of potential carbon reduction measures for inclusion in the COPFS’s journey to Net Zero with the potential implications reported to Resource Committee in any reports for either scrutiny and review or Executive decision;

e. To prepare a strategy setting out the proposed targets to be undertaken by the Climate Change Working Group, which will be presented to the Resource Committee. The Terms of Reference for the group will be reviewed on an annual basis to ensure that they evolve as appropriate as the work progresses.

The COPFS Net Zero Emissions, Environmental and Sustainability Policy will be reviewed annually to ensure targets continue to be in line with Scottish Government policy and targets.

Strategy

To ensure COPFS contributes to public sector leadership in this effort, we adopt the following minimum targets and dates:

1. Achieve net zero emissions across our direct Scope 1 emissions, indirect Scope 2 and Scope 3 emissions including water, waste, business travel, staff commuting and homeworking, up-stream leased assets, purchased goods and services and capital goods by end 2038 in advance of the Scottish Government target of 2045;

2. Decarbonise the heating in our buildings, in line with the phased targets for publicly owned buildings, commencing in 2023 and completing by end 2038;

3. Transform our road-based fleet, removing petrol and diesel cars by end 2025 (delayed due to funding availability), adding no new petrol or diesel light commercial vehicles from end 2025 and adding no new petrol or diesel heavy vehicles from 2030;

4. Reduce the distance our staff travel by car, both for business travel and commuting, in line with the national commitment to reduce car kilometres by 20% by end 2030;

5. Send no biodegradable waste to landfill by end 2025 and send zero waste to landfill by end 2030;

6. Ensure that our investment decisions, including procurement, are aligned with Scotland’s net zero targets and support the move to a circular economy;

7. Maximise opportunities to enhance and restore biodiversity on our estate;

8. Ensure adaptation to the impacts of climate change alongside our efforts to reduce our emissions as far as we can, as fast as we can.

The scope for our reduction plan calculations incorporates emissions from electricity, gas, water, petrol, diesel, rail, flight, waste and where directly property related, include the following building assets:

Full Ownership	Dumbarton COPFS Dumfries COPFS Crown Office Elgin COPFS Falkirk COPFS Kilmarnock COPFS Peterhead COPFS Tain COPFS
Leased	Airdrie COPFS Ayr COPFS Glasgow COPFS Hamilton COPFS Perth COPFS Aberdeen COPFS Dundee COPFS Kirkcaldy COPFS

In offices where COPFS is embedded within a building owned or controlled by another public body, or a private landlord we will work to support the efforts of the building owners to achieve the Scottish Government targets.

Everyone working for and using the services of COPFS has a role to play. Whilst our policy sets out high level goals and targets, the co-operation of staff and clients is sought to assist the organisation in achieving these targets.

Risk

Monitoring of the carbon reduction targets and risks to achieving those targets is carried out by the Climate Change Working Group and Shared Services Board and features on the Estates Risk Register which is regularly reviewed.

The internal Climate Change Working Group meets monthly to discuss data reports, impacts of organisational policies and transformation activity and known/ potential risks and consider mitigations e.g. transition to EV fleet; digital initiative to reduce internal printing; commuting costs for staff; the Agile Working Policy; reduced movement and transfer of evidence through DAS and DESC initiatives. Escalation of risks are reported to the Resources committee.

Reporting

COPFS has procured the Achilles system which is a sustainability measurement tool that will record/report energy usage, staff travel, recycling of waste and operational printing, which once fully populated will be able to provide quarterly reports for Resource Committee and an annual report of COPFS compliance with energy and CO2 emission reduction targets. The system has been populated with baseline data using 2022/23 as the baseline year and 2023/24. The system has produced an initial annual report once populated based on 2023-24 data for analysis and the 2024-25 data is currently being analysed and input to the system. The supplier (Achilles) has conducted site visits in June 2024 and October 2024 to carry out audits of the mandatory data compliance for the years 2022/23 and 2023/24. COPFS has achieved successful accreditation for both these audits.

The following table shows the GHG emissions and energy use for the period 01 April 2023 to 31 March 2024:

	01 April 2022 to 31 March 2023		Current reporting year 01 April 2023 to 31 March 2024	
	UK and offshore	Global (excluding UK and offshore)	UK and offshore	Global (excluding UK and offshore)
Emissions from activities for which the company own or control including combustion of fuel & operation of facilities tCO2e (Scope 1)	807.15	N/A	832.75	N/A
Emissions from purchase of electricity, heat, steam and cooling purchased for own use tCO2e (Scope 2, location-based)	569.60	N/A	606.23	N/A
Total gross Scope 1 & scope 2 emissions tCO2e	1,376.75	N/A	1,438.99	N/A
Total gross Scope 1 & scope 2 emissions tCO2e (all)	1,376.75		1,438.99	
Energy consumption used to calculate above emissions (kWh)	7,346,952.01	N/A	7,479,264.45	N/A
Gas (kWh)	3,846,291.76	N/A	3,813,751.55	N/A
Electricity (kWh)	2,890,676.96	N/A	2,927,697.56	N/A
Transport fuels (kWh)	191,962.65	N/A	206,839.68	N/A
Other energy sources (scope 1 & 2) kWh	127,681.16	N/A	188,615.32	N/A
Transport fuels (scope 3) kWh	290,339.48	N/A	342,360.33	N/A
Total gross scope 1 & scope 2 emissions by unit turnover/revenue (tCO2e/£M)	N/A		7.21	
Methodology	ISO14064 Part 1 2018 and carbon reduce		ISO14064 Part 1 2018 and carbon reduce	
Emissions from business travel in rental cars or employee-owned vehicles where company is responsible for purchasing of the fuel tCO2e (scope 3)	85.04		85.88	
Emissions from other activities tCO2e (scope 3)	424.12		421.37	
Total gross scope 3 emissions tCO2e	509.15		507.25	
Total gross scope 1, Scope 2 & Scope 3 emissions tCO2e	1,885.90		1,946.24	
Total gross GHG emissions per unit turnover/revenue (tCO2e/£M)	N/A		9.75	
Third party verification	Verified to ISO14064 part 1 2018 and carbon reduce		Verified to ISO14064 Part 1 2018 and Carbon Reduce	

John Logue
Accountable Officer
13 August 2025



Accountability

The accountability report

Directors' report

Our priorities

COPFS' priorities contribute directly to the outcomes of the Scottish Government's Justice Vision and Priorities in which the vision is of a just, safe resilient Scotland. This aims to deliver a justice system that contributes positively to a flourishing Scotland, helping to create safe, cohesive and resilient communities, in which prevention and early intervention improve wellbeing and life chances and systems and interventions are proportionate, fair and effective. We do this by working collaboratively with other parts of the justice system to deliver this overarching justice vision.

Our priorities and objectives for 2024-25 are detailed in the Performance review along with progress made against the objectives.

Our published targets are set by the Executive Board and are monitored regularly by the Operational Performance Committee of the Executive Board, with corrective action put in place should it appear that delivery of the targets might be at risk.

Delivering our objectives

COPFS has an operational structure designed to ensure that the focus remains on the delivery of our objectives and a high-quality service for the people of Scotland. COPFS is divided into Functions, each led by a Deputy Crown Agent:

- **Local Court:** comprising Initial Case Processing and all prosecutions in the Sheriff and Justice of the Peace Courts;
- **High Court:** comprising the High Court Unit which indicts cases going to trial and the Sexual Offences, Homicide, Major Crime and Road Traffic Fatality teams which investigate cases before they are indicted for trial;
- **Specialist casework:** comprising the Appeals Unit, the Scottish Fatalities Investigation Unit, the Covid Deaths Investigation Team, the Health and Safety Investigation Unit, the Serious and Organised Crime Unit, the Proceeds of Crime Unit, the Civil Recovery Unit, the Wildlife and Environmental Crime Unit and the Criminal Allegations Against the Police Division;
- **Major cases:** comprising Litigation and Public Enquiries; and
- **Operational support:** comprising Business Services, covering Information Services, People Directorate, Estates, Finance and Procurement, Communications, and Policy and Engagement.

Governance structure

The governance structure, with the Executive Board, chaired by the Crown Agent and Chief Executive, focuses on strategic decision-making with more routine decision-making delegated to three Committees of the Board: the Operational Performance, the Business Process Improvement and Resources Committees. These Committees are responsible for delivering the Objectives and those strategies supporting delivery (see page 50).

This structure allows us to focus on ensuring that we can continue to deliver improving levels of service, investigate and present cases in court effectively, secure best value and provide a better environment for staff. We have done this in a number of ways:

Non staff

We have been seeking to reduce non-staff running costs as far as possible and improve efficiency in order to minimise any impact on our staff numbers. 82.7% of the Service's 2024-25 cash resource budget excluding litigation costs was spent on payroll costs, which is 0.5% higher than 2023-24 and is a record high. Our largest non-staff costs are our estate and forensic pathology. We continued to secure Best Value in both by taking opportunities to rationalise or share our estate and to re-structure contracts with our forensic pathology providers.

Digital

Digital technology provides the opportunities to further transform the delivery of user focussed services and to improve the way our organisation works. We have already made significant strides towards delivering digitally, including digitally equipping the organisation to function effectively and supporting remote and agile ways of working; to electronically exchange data with Police Scotland and COPFS and with defence agents, the courts, the National Health Service (NHS) (for medical records and reporting deaths); and for our digital casework systems to process, manage and present cases in court. Our Digital Strategy underpins further work and innovation to maximise our use of digital technology to improve the way we work and to transform public facing services, including services to support victims and witnesses, disseminate information to defence agents and other digital technology enabled service improvements. We also continue enhancing our digital systems infrastructure and business resiliency capabilities.

Procurement

We are continually reviewing contracts to identify the scope for savings there might be, whether through improved contract management, new contracts or re-letting contracts. Savings realised on 254 procurement contracts in 2024-25 (2023-24: 372) amounted to £2.417m cash savings (2023-24: £5.625m) and £378k non-cash savings (2023-24: £354k), giving total savings of £2.795m (2023-24: £5.979m).

People

There were no compulsory redundancies in 2024-25, in line with the Scottish Government's policy. In accordance with our medium-term financial planning, we replaced all relevant staff that left the Service voluntarily through natural turnover during 2024-25.

We continued to promote the wellbeing of our staff by continuing the implementation of the Future Ways of Working (FWOW) project to promote more flexible working arrangements for our staff including utilisation of the Agile Working Policy.

Constraints

The COPFS caseload is demand-led with time limits for action set by statute or policy, although these were revised in light of the COVID-19 pandemic. There are however a number of constraints that have to be taken into account.

- a. COPFS must comply with the Scottish Government public sector pay policy, including the commitment to no compulsory redundancies;
- b. The inflation rate remains at a historically high level and costs in some sectors, notably information technology and construction, continue to increase at a substantially higher rate; and
- c. Given the medium-term outlook for public expenditure it is expected that further year on year real terms reductions in resources will be required following 2025-26.

Details of Ministers, Directors and Senior Officers

COPFS Ministers were:

Lord Advocate, Rt Hon Dorothy Bain KC, head of the systems of criminal prosecution and investigation of deaths in Scotland.

Solicitor General, Ms Ruth Charteris KC.

The Executive Board

The Executive Board met 7 times during the year. The number of meetings attended by each member of the Board is shown below.

Members of the Executive Board during the year were:

Name	Role	Number of meetings attended during the year*
John Logue	Crown Agent and Chief Executive – Accountable Officer (Chair)	5/7
Stephen McGowan	Deputy Crown Agent Major Cases	6/7
Lindsey Miller	Deputy Crown Agent Operational Support (on part time secondment to UK Government)	7/7
Jennifer Harrower	Deputy Crown Agent Local Court to March 2025	6/7
Andrew Laing	Deputy Crown Agent Local Court from 10 March 2025	0/0
Kenny Donnelly	Deputy Crown Agent Specialist Casework	6/7
Ruth McQuaid	Deputy Crown Agent High Court	4/7
Keith Dargie	Head of Business Services	7/7
Marlene Anderson	Director of Finance and Procurement	7/7
Sarah Carter	Director of Human Resources	6/7
David Watt	Non-Executive Director	7/7
Vanessa Davies	Non-Executive Director (until December 2024)	5/6
Annie Gunner Logan	Non-Executive Director (Left December 2023 and rejoined from February 2025)	1/1
John Burns	Non-Executive Director (from February 2025)	1/1
Helena Kiely	Non-Executive Director (from February 2025)	1/1

* Number of meetings attended/Number of meetings planned due to date of members leaving or joining the Executive Board.

There were no conflicts of interest to report for the Executive Board members.

Non-Executive Directors

Non-Executive Directors (NXDs) bring an external perspective to the consideration of corporate management issues such as staffing, planning, budget monitoring, training and development, accommodation strategy and relations with stakeholders.

The executive board includes a number of NXDs, the Risk Management Group was chaired by a NXD to February 2025 and the COPFS Audit and Risk Committee comprises three NXDs. NXDs who served during 2024-25 are detailed on the following page:

Non-Executive Directors	Period of services	Register of interests
Annie Gunner Logan	Re-Appointed a NXD by the Crown Agent and Chief Executive in February 2025 as member of the Executive Board (previously left December 2023).	<ul style="list-style-type: none"> Non-executive member of the Board of NHS Education for Scotland since November 2021 Scottish Government non-executive director since 2014 Non-executive board member, King's and Lord Treasurer's Remembrancer
David Watt	Appointed a NXD by the Crown Agent and Chief Executive on 1 January 2018 and is a member of the Audit and Risk Committee and chaired the Risk Management Group to February 2025. Joined Executive Board in January 2022. Chair of the Audit and Risk Committee from January 2025.	<ul style="list-style-type: none"> Non-executive board member, King's and Lord Treasurer's Remembrancer Member of Scottish Parliamentary Corporate Body Advisory Audit Board Member of the Advisory Audit Boards of the Scottish Public Services Ombudsman, Commissioner for Ethical Standards in Public Life in Scotland, Scottish Biometrics Commissioner, Scottish Human Rights Commission, Scottish Information Commissioner Trustee of various component entities of The Church of Scotland
Vanessa Davies	Appointed a NXD by the Crown Agent and Chief Executive on 1 January 2019 and joined the Executive Board in January 2022. Chair of the Audit and Risk Committee from January 2023. Left December 2024.	<ul style="list-style-type: none"> Trustee at General Medical Council; Lay member at House of Lords Conduct Committee Trustee at Law for Life Governing Bench at the Honourable Society of the Inner Temple Decision maker for complaints against Ministers and former Ministers, Scottish Government Non-executive board member, King's and Lord Treasurer's Remembrancer
Helena Kiely	Appointed a NXD by the Crown Agent and Chief Executive in February 2025 and is a member of the Executive Board and the Audit and Risk Committee.	<ul style="list-style-type: none"> Member of the Management Board for the Office of the Director of Public Prosecutions in Ireland
John Burns	Appointed a NXD by the Crown Agent and Chief Executive in February 2025 and is a member of the Executive Board and the Audit and Risk Committee.	<ul style="list-style-type: none"> Nothing to disclose

Governance Statement

Purpose of the Governance Statement

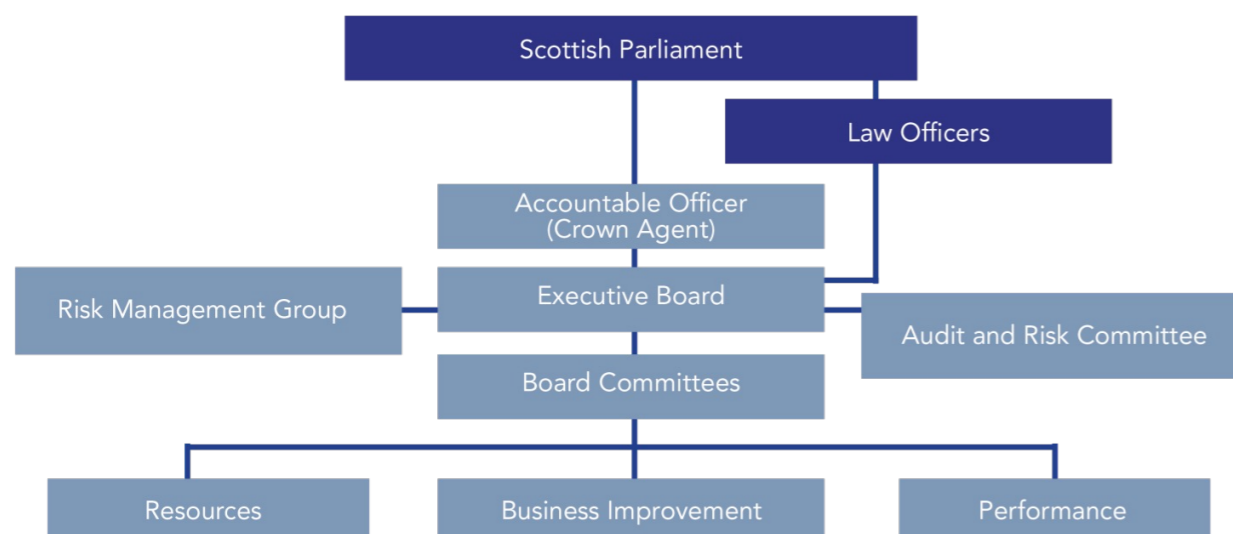
The Governance Statement is intended to not only outline the COPFS governance framework but to comment on its effectiveness.

Scope of responsibility

As Accountable Officer for COPFS (under the terms of the Public Finance & Accountability (Scotland) Act 2000), I am responsible for ensuring that appropriate arrangements are in place for governance and that these arrangements support the Scottish Government's Purpose and the achievement of Law Officers' policies, aims and objectives. This includes maintaining an adequate and effective system of internal control, which supports the achievement of COPFS's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible in accordance with the responsibilities assigned to me.

COPFS's Governance Framework

COPFS's Governance Framework comprises the systems, processes, culture and values by which it is directed and controlled. It enables the organisation to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money. The framework structure is as described below.



COPFS complies with the principles of corporate governance as outlined in the Scottish Public Finance Manual, the Civil Service Code; relevant elements of the Good Governance Standard for Public Services produced by the Independent Commission on Good Governance in Public Services.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. The SPFM is supplemented, within COPFS, by the Finance Manual - Making the Most of Our Money booklets which provide more detailed guidance relevant to COPFS.

Law Officers

The Law Officers set the strategic priorities for COPFS, set prosecutorial priorities and approve the Strategic Plan and Objectives for COPFS. The Lord Advocate is the senior Scottish Law Officer and is supported by the Solicitor General for Scotland. The Lord Advocate is head of the systems for the prosecution of crime and investigation of deaths in Scotland; and exercises those functions independently of any other person. The Lord Advocate also has a number of statutory functions, including in relation to extradition and mutual legal assistance with other jurisdictions.

Crown Agent and Chief Executive

The Crown Agent and Chief Executive is Head of Service and accountable to the

Law Officers for the delivery of efficient and effective prosecution of crime and investigation of deaths, in accordance with their priorities and prosecutorial policies. The Crown Agent and Chief Executive is the Accountable Officer for COPFS and, as such, is answerable to the Scottish Parliament for the regularity and propriety of COPFS' finances and the stewardship of public monies.

Executive Board

The Executive Board provides strategic leadership to COPFS and is collectively responsible for delivering COPFS's vision, aim and objectives. The Executive Board includes four Non-Executive Directors (NXDs) and its role is the provision of advice, challenge, support and assurance to the Crown Agent and Chief Executive, with a focus on:

- performance and outcomes;
- people and capability;
- finance and risk;
- organisational efficiency;
- corporate wellbeing; and
- COVID-19 pandemic recovery.

Due to changes in NXDs, during the 2024-25 financial year there were periods of time where there were fewer than 3 NXDs on the Executive Board, but this was resolved in February 2025 (see Executive Board on page 47).

The Executive Board has the following 3 Sub-Committees, each chaired by a Deputy Crown Agent.

The Resources Committee

Responsible for ensuring resources are managed properly across the Service. The Committee includes Finance, Human Resources and Estates and has a sub-committee focusing on workforce planning.

The Business Process Improvement Committee

Responsible for monitoring project and programme delivery, in particular the Improvement Programme, major investment projects and policy changes.

The Operational Performance Committee

Responsible for the oversight of performance and delivery of targets, including implementation and reaping the full benefits of the Improvement Programme and wider justice system initiatives, delivery and efficiency of front-line operations and coordination of engagement with key stakeholders.

Additional Committees

The Audit and Risk Committee (ARC)

The ARC, which comprises three Non-Executive Directors, supports the Accountable Officer in his responsibilities for issues of risk, control and governance. The ARC is chaired by a Non-Executive Director.

Each year the ARC meets quarterly with additional meetings to consider and approve the Annual Report and Financial

Statements where required. The Committee met four times during 2024-25. Members of the ARC attend the Executive Board, providing feedback on the last ARC meeting.

Risk Management Group (RMG)

The RMG is responsible for ensuring that risk is managed at corporate level and below. It was chaired by a Non-Executive Director to February 2025 after which the COPFS Risk Champion chaired, and includes a senior representative from each function. The meeting cycle is aligned to the Audit and Risk Committee meetings and reviews each risk on a rolling programme in conjunction with the relevant risk owner, who attends RMG for that purpose. Page 29 provides more details on the risks faced by the organisation.

Data security framework

Given the nature of COPFS's business, data security is one of the most significant risks that the organisation faces, COPFS has policies and related guidance on information risks to ensure that it meets prescribed information assurance standards and requirements. Strategic risks incorporate this significant risk. All security incidents are reported to the Departmental Security Committee. Any which could result in the loss or potential loss of data are dealt with in accordance with COPFS Policies and Procedures. Staff training and relevant disciplinary procedures are in place to underpin COPFS's data security framework.

Counter fraud activity

Fraud, including the misuse of data is another key risk which is incorporated into

the strategic risks. COPFS has a whistle-blowing framework, which explains to staff what they should do in the event that they have concerns. This is outlined in Making the Most of our Money Booklet Number 10 – Fraud and Whistle Blowing, and provides the contact details of an independent (Scottish Government) contact as well as those of senior COPFS staff.

COPFS is represented on the Counter Fraud Community Scotland group.

COPFS also participated in the last National Fraud Initiative exercise (2025) led by Audit Scotland and will continue to do so going forward.

Internal audit

Each year a programme of internal audit work is conducted by the Scottish Government Internal Audit Directorate. The annual audit plan is agreed by the Audit and Risk Committee ahead of the start of the financial year.

In financial year 2024-25 Scottish Government Internal Audit completed three main audits which were:

- Business Continuity and Service Resilience;
- Counter Fraud and Awareness; and
- Workforce Planning Capability and Capacity.

The final Annual Assurance Report was presented at the May 2025 Audit and Risk Committee meeting and the overall opinion on COPFS risk management, control and governance arrangements during the year was Reasonable Assurance. Internal audit's view is that some

improvements are required to enhance the adequacy and effectiveness of procedures and that there are weaknesses in the risk, governance and / or control procedures in place but not of a significant nature. The resulting recommendations are mostly implemented with the remainder in progress.

In addition to this, Internal Audit facilitated an independent Gateway Review of Forensic Pathology and Mortuary Services which had an initial Red Delivery Confidence Assessment. A detailed action plan was agreed based on the Review's recommendations with a follow-up Gateway Review in 2023-24. This follow up review had been carried out and the assessment was Red/Amber with a further action plan where the assessment was amber. The reviews are showing continual progress with updated delivery plans developed to address the recommendations. A further review is planned for September 2025 to assess progress against the recommendations.

Each audit provides a level of assurance ranging from Insufficient to Substantial. These are reviewed and discussed at the Audit and Risk Committee. The levels of assurance show the following:

- Insufficient Assurance – controls are not acceptable and have notable weaknesses;
- Limited Assurance – controls are developing but weak;
- Reasonable Assurance – controls are adequate but require improvement; and
- Substantial Assurance – controls are robust and well managed.

His Majesty’s Inspectorate of Prosecution in Scotland

His Majesty’s Inspectorate of Prosecution in Scotland is an independent scrutiny body whose purpose is to inspect the operation of COPFS. The Inspectorate is led by HM Chief Inspector of Prosecution in Scotland who is appointed by, and reports to, the Lord Advocate. The purpose of the Inspectorate is to secure the inspection of the operation of COPFS. Their vision is to promote excellence and confidence in Scotland’s prosecution service through independent, evidence-based scrutiny.

In practice, the Inspectorate consults with COPFS and stakeholders on issues that would benefit from independent scrutiny before agreeing with the Lord Advocate on a subject and terms of reference for inspection work. Depending on the subject, the Inspectorate may carry out an inspection jointly with other inspection bodies. At the end of an inspection, a report is submitted to the Lord Advocate with recommendations for COPFS to follow. A COPFS strategic lead is appointed for each inspection with responsibility for developing an action plan to address the recommendations and liaising with the Inspectorate about progress until work on the report is complete. The COPFS Audit and Risk Committee has oversight of the work done by COPFS to address the recommendations in each report. I also meet with strategic leads to discuss progress of this work.

I am committed to improving the service COPFS offers to the community we serve and, particularly, how we support and communicate with victims of crime and bereaved nearest relatives. I take seriously the findings of Inspectorate reports. My Designed for Success programme will ensure that COPFS address meaningfully issues and themes identified by the Inspectorate.

In this reporting year the Inspectorate published two thematic reports:

1. Prosecution of domestic abuse cases at sheriff summary level (April 2024). The domestic abuse report contained difficult messages for COPFS, with themes of ineffective case preparation; and poor communication with victims, with communication assessed to be unsatisfactory for 80% of victims in the case set reviewed by the Inspectorate. The Inspectorate has, however, been encouraged by the service’s response to the report and its desire to improve;
2. Responding to enquiries: how COPFS responds to enquiries received by the National Enquiry Point (January 2025). The National Enquiry Point (NEP) inspection also highlighted the need for service improvement in the way the NEP operates, and how the service as a whole communicates with victims, witnesses and bereaved families. Much of the work that is ongoing in response to these inspections feeds into wider improvement and victim strategy work.

Review of effectiveness

As Accountable Officer, I also have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by:

- The Executive Board considers the direction of COPFS’s planned changes and operational performance;
- An Audit and Risk Committee whose membership is comprised entirely of Non-Executive Directors, one of whom chairs the meetings and reports to the relevant Scottish Government Audit and Assurance Committee on any significant problems with wider implications;
- An annual Assurance Mapping exercise is carried out and reported to Audit and Risk Committee. Assurance Mapping is a structured means of identifying and mapping the main sources and types of assurance, across four lines of defence, and coordinating them to best effect. The framework seeks to provide sufficient, continuous and reliable evidence of assurance over 15 disciplines on organisational stewardship and the management of the major risks to organisational success and delivery of improved, cost-effective services. Each level of assurance for every area is RAG (red, amber, green) rated and for 2024-25 almost all levels and all areas of assurance were assessed as Green (effective) ratings;

- A comprehensive set of Certificates of Assurance and supporting checklists which did not identify any issues of note which were not addressed. These were provided by each of the Function Leaders and Corporate Services Group Directors/Heads. Certificates are supported by an Internal Control Checklist which covers 14 areas of control e.g. Financial Management, Risk Management, Fraud Prevention and Detection. All Certificates of Assurances were received with no significant failings noted that had not been addressed;
- The work of our internal auditors, who submit to the Audit and Risk Committee regular reports which include Internal Audit’s independent opinion on the adequacy and effectiveness of COPFS’s systems of internal control together with recommendations for improvement; and
- Comments made by the external auditors in their management letter and other reports.

Appropriate action is in place to address any weaknesses identified and to ensure the continuous improvement of the system. In addition, COPFS has continued to follow Best Value principles throughout 2024-25. A full self-assessment against the Best Value characteristics will be carried out in 2025-26.

Significant governance issues

During 2024-25 there were a total of 238 reported breaches involving personal data and data handling. After investigation, 7 instances were considered as high risk to individuals rights and freedoms and therefore were reported to the Information Commissioner’s Office (ICO). All breaches were dealt with in accordance with COPFS Disciplinary Policies and Procedures. Of the 7 instances reported to the ICO, 5 resulted in no action due to steps taken by COPFS to mitigate any risk. Two breaches are outstanding with ICO to investigate. Despite no action being taken by the ICO, Information Governance and Security Assurance Unit (IGSAU) are taking steps to mitigate risks of these breach trends reoccurring and are working with the wider COPFS to review relevant policies, guidance and training for staff.

Conclusion

Overall in 2024-25 no other significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards of good governance, risk management and control. The systems have been in place for the year under review and up to the date of approval of the annual report and accounts. As Accountable Officer, I am satisfied with the adequacy of the internal control and governance arrangements of COPFS.

Under the terms of the Public Finance & Accountability (Scotland) Act 2000 there is a statutory duty on the Principal Accountable Officer and designated Accountable Officers to obtain written authority from, as the case may be, Ministers or governing boards before taking any action which we consider to be inconsistent with the proper performance of our functions as Accountable Officers.

No such written authority was required during the 2024-25 financial year, or the period up to signature of the accounts.

Statement of the Accountable Officer’s responsibilities

Under the Accounts Direction issued in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, COPFS is required to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by COPFS during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of COPFS and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Crown Agent and Chief Executive, as the Accountable Officer, is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Scottish Ministers in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary has appointed the Crown Agent and Chief Executive as Accountable Officer of COPFS (see Service appointments/Contracts on page 62). The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding COPFS’s assets, are set out in Managing Public Money published by the HM Treasury.

As the Accountable Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that COPFS’s auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

John Logue
Accountable Officer
13 August 2025



Remuneration

Remuneration and staff report

Remuneration policy

COPFS has a separate pay bargaining unit under Scottish Government Pay Policy and negotiates pay levels within guidance and limits determined by Scottish Government for posts excluding those of the Senior Civil Service. The level of remuneration received by all members of staff is dependent on satisfactory performance. The standards required are outlined in our performance management system and staff are appraised on an ongoing basis with formal in-year and year-end reviews. All staff are subject to performance appraisal.

In 2023 COPFS agreed a two year pay deal with our recognised trade unions, which included implementing a reduced 35-hour week from 1 October 2024.

We continue to work closely with our staff equality networks obtaining advice and insight as to how we can achieve our aspiration to have a workforce that is truly representative of the population of Scotland. We have worked in partnership with our equality networks to further develop our approach to corporate equality strategies, with a focus on race and disability.

We continue to build on improvements to mainstream and embed diversity and inclusion by developing and testing improvements in recruitment and wellbeing support, particularly in terms of disability and race.

We continue to develop and implement our business plans with inclusion an integral element. The Equality Board, which is chaired by a Deputy Crown Agent, meets quarterly. This board shares good practice around diversity and inclusion at both a local and national level ensuring that this is embedded into our day-to-day processes and practices; the Board approved three key policies that were published this year. These were the Carers Policy, the Menopause Policy and the Gender Based Violence Policy.

The number of employees identifying as being from a minority ethnic background has decreased from 7.4% employees in March 2024 (revised from 7.0% 2023-24 publication) to 6.2% as at 31 March 2025. We continue to monitor recruitment and retention outcomes to measure the success of our policies.

Employment policies

Staff relations and equal opportunities

COPFS is committed to applying equality and diversity principles for our staff and our service users. We are committed to building a workforce of people with a wide range of backgrounds, perspectives, and experiences, who are valued for their unique contributions in a work environment, that is respectful and free from discrimination, harassment or bullying.

COPFS adheres to the Civil Service Recruitment Principles and is regularly audited by the Civil Service Commission.

COPFS is therefore a 'Disability Confident' employer. As at 31 March 2025 there were 223 (9.2%) employees declaring a disability

The average number of days lost due to sickness absence in 2024-25 was 9.9 days per employee. We recorded 9.2 days in 2023-24 and 11 days in 2022-23. This is routinely analysed and discussed by senior management and the Corporate Health and Wellbeing Committee. In 2023-24 we piloted a series of Maximising Attendance masterclasses and rolled these out in 2024-25. COPFS continues to work with See Me Scotland demonstrating our commitment to tackling mental health stigma and discrimination in work.

We achieved our Gold **ENET Tide Benchmarking** (Employers Network for Equality and Inclusion) accreditation in 2024.

We make significant investment in the development of all our staff. Development and learning is quality assured and, whenever possible, externally accredited.

Employment of disabled people

COPFS adheres to the Civil Service Recruitment Principles and good practice in employing disabled people. As such, our practice is regularly audited by the Civil Service Commission. We are part of the Positive about Disabled People scheme.

COPFS is therefore a 'Disability Confident' employer. As at 31 March 2025 there were 223 (9.2%) employees declaring a disability which is higher than the 195 (8.16% - revised from 7.71% 2023-24 publication) reported as at 31 March 2024. One of the support features for employees with a disability, whether to support mental or physical health, disability or well-being, is our Workplace Adjustment Passport – this ensures that employees with agreed

reasonable adjustments who move to different areas of the business or team can do so without having to re-explain or renegotiate adjustments previously agreed.

Employee consultation and communication

COPFS is committed to communicating effectively with, and engaging, its employees. COPFS aims to keep communications simple, relevant, and clear. We take advantage of available technology to ensure the most appropriate channel is used. In 2024-25 we have continued to use Connect, our accessible intranet and are continuing to incorporate more video content. Employees also are active on Viva Engage, with around 900 active users on the social engagement platform each month.

COPFS works in partnership with its employees, staff equality networks, and trade unions to create an inclusive environment where the COPFS values of being professional and showing respect are reflected in the actions of all employees. The achievements of equality networks and ambassadors, and individual contributions to equality innovation and community engagement outreach were recognised at COPFS' annual Equality Conference in November 2024. There were 27 nominees for the John Dunn award for demonstrating genuine care and thoughtfulness towards a colleague or colleagues.

Employee engagement continues to be an important part of change transformation projects, and programmes like Victim Information and Advice Modernisation, the Digital Evidence Sharing Capability and others regularly seek employee input.

Service contracts / appointments

Members of the Executive Board

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Further information about the work of the Civil Service Commissioners can be found at **Civil Service Commission**.

The appointment of the Crown Agent and Chief Executive was approved in a permanent appointment in line with Civil Service processes on 11 December 2023. The permanent appointment is for an indefinite period under the terms of the Senior Civil Service contract and may be terminated under the terms of the Civil Service Management Code.

The staff members of the Executive Board covered by this report hold appointments which are open-ended. The rules for termination are set out at Chapter 11 of the Civil Service Management Code. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme. Non-executive director appointments to the COPFS Board and sub-committees are for a time limited period, as set out within each individual's letter of appointment.

Pensions

Pension benefits are provided through the Civil Service pension arrangements, comprising the Principal Civil Service Pension Scheme (PCSPS) and Civil Service and Others Pension Scheme (CSOPS).

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded, multi-employer, defined benefit scheme as permitted under IAS 19, but COPFS is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2020 which set the rates for 2024-25. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation (<http://www.civilservicepensionscheme.org.uk>).

Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit

arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older

members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the "McCloud judgment").

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy (www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension) is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and

that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website: www.civilservicepensionscheme.org.uk.

For 2024-25, employers' contributions of £31,711,353 were payable to the PCSPS (2023-24: £28,544,421) at one of four rates in the range 26.6% to 30.3% of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account e.g. a stakeholder pension with an employer contribution. Employers' contributions paid in 2024-25 were £132,175 (2023-24: £103,598). Employer contributions are age-related and range from 8% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £4,931 (2023-24: £3,860), 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

A new defined contribution scheme with Legal and General was introduced in March 2019 but backdated to September 2013 to cover a specific group of staff (Advocate Deputes) who are not civil servants but holders of a commission from the Lord Advocate and therefore are not entitled to join the usual schemes. We are responsible for arranging a pension scheme and contributions for them, therefore the introduction of the new scheme. Employers' contributions of £65,751 were paid in 2024-25 (2023-24: £68,894). Approximately £66,000 of employer's contributions are expected in 2025-26.

Contributions due to the partnership pension providers at the balance sheet date were £2,725,449 (31 March 2024: £2,452,587). Contributions prepaid at that date were nil (31 March 2024: nil).

Remuneration

Salaries

'Salary' includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. The salary detailed reflects the salary for the period of the year the individual was a member of the Executive Board.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by His Majesty's Revenue and Customs as a taxable emolument.

Bonuses

In line with Scottish Government pay policy no bonus/performance pay was paid during 2024-25 or 2023-24.

Cash equivalent transfer values

A Cash Equivalent Transfer Value (CETV) is an actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of

the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which 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 expense. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (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.

The CETV information for inclusion in the accounts was provided by MyCSP. The CETV opening/ closing positions are as per the dates shown in the salary table below for those joining/leaving the scheme.

Remuneration of Non-Executive Directors

Our Non-Executive Directors are non-salaried but receive a fee and expenses in line with their duties. The fee during 2024-25 was increased from £237 per day (2023-24: £237) to £255 from 1 January 2025. From 1 April 2025 a new separate rate of £280 for the Chair of the Audit and Risk Committee has been established.

Trade Union facility time

Trade Union Facility Time is the provision of paid or unpaid time off from an employee’s normal role to undertake Trade Union duties and activities as a Trade Union representative. The following tables shows the resource commitment of COPFS staff for 2024-25:

Relevant union officials

Number of employees who were relevant Union Officials	Full-time equivalent employee number
27	2.34

Percentage of time spent on facility time

Percentage of time	Number of employees
0 - 0.99%	13
1 - 51%	12
51 - 99%	-
100%	2

Percentage of pay bill spent on facility time

	Value in £ and %
Total cost of facility time	£165,387.65
Total pay bill	£167,139,000
% of total pay bill spent on facility time	0.10%

Paid Trade Union activities

	%
Time spent on Trade Union activities as a percentage of total paid Facility Time hours	100%

Audited information

Ministers salaries

The salary, pension entitlements and value of any taxable benefits in kind for the Ministers of COPFS for the year ending 31 March 2025 were as follows:

Officials	Salary 2024-25	Salary 2023-24	Bene- fits in kind nearest £000 2024- 25	Benefits in kind nearest £000 2023-24	Pension benefits (to nearest £000) 2024-25	Pension benefits (to nearest £000) 2023-24	Total (to nearest £000) 2024-25	Total (to nearest £000) 2023-24
Dorothy Bain KC-Lord Advocate	143,077	134,092	-	-	56,000	42,000	199,000	176,000
Ruth Charteris KC-Solicitor General	123,453	115,700	-	-	54,000	42,000	177,000	158,000

Note: ** The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

The Scottish Parliamentary Corporate Body (SPCB) is required under Chapter 46, Section 81 of the Scotland Act 1998 to make provision for the payment of salaries to officeholders of the Scottish Parliament and Ministers. A resolution of the Scottish Parliament to pay salaries in accordance with the Scottish Parliamentary Scheme was passed by the Scottish Parliament on a free vote on 21 March 2002.

The Scheme determines that SPCB should decide the salary levels for Members and Office Holders including the Law Officers. The Scheme sets MSPs’ salary levels and Ministerial salary levels from 1 April 2002 and determines that these salary rates should be increased annually from 1 April in line with the percentage increase in Westminster MPs’ salaries.

Pensions

The Ministers are members of the Scottish Parliamentary Pension Scheme.

Ministers	Accrued pension at age 65 as at 31 March 2025 £000	Real increase in pension at age 65 £000	CETV at 31 March 2025 £000	CETV at 31 March 2024 £000	Real increase in CETV £000
Dorothy Bain KC-Lord Advocate	5 - 10	2.5 - 5	249	168	54
Ruth Charteris KC-Solicitor General	5 - 10	2.5 - 5	172	116	41

Executive Directors

The Executive Directors’ salaries are detailed below:

Officials	Salary £000 2024-25	Salary £000 2023-24	Benefits in kind nearest £100 2024-25	Benefits in kind nearest £100 2023-24	Pension benefits nearest £1,000 2024-25	Pension benefits nearest £1,000 2023-24	Total £000 2024-25	Total £000 2023-24
John Logue - Crown Agent and Chief Executive/ Accountable Officer	140-145	130-135	-	-	90,000	140,000	230-235	270-275
Stephen Mc-Gowan – Deputy Crown Agent, Serious Casework	115-120	110-115	-	-	70,000	50,000	185-190	160-165
Kenny Donnelly – Deputy Crown Agent Specialist Casework	110-115	100-105	-	-	71,000	130,000	185-190	230-235
Ruth McQuaid – Deputy Crown Agent High Court	115-120	100-105	-	-	72,000	132,000	185-190	235-240
Lindsey Miller – Deputy Crown Agent Operational Support (on part time secondment to UK Government)	75-80 (FTE 115-120)	45-50 (FTE 110-115)	-	-	48,000 (FTE 75,000)	15,000 (FTE 34,000)	120-125 (FTE 190-195)	60-65 (FTE 145-150)
Jennifer Harrower – Deputy Crown Agent Local Court (to 31 March 2025)	115-120	105-110	-	-	161,000	116,000	275-280	220-225
Keith Dargie-Head of Business Services	100-105	90-95	-	-	110,000	24,000	210-215	115-120
Andrew Laing - Deputy Crown Agent Local Court from 10 March 2025	5-10 (FTE 100-105)	N/A	-	N/A	2,000	N/A	5-10 (FTE 100-105)	N/A
Marlene Anderson – Director of Finance and Procurement	90-95	85-90	-	-	35,000	33,000	125-130	115-120
Sarah Carter – Director of Human resources	90-95	85-90	-	-	58,000	31,000	145-150	115-120

Notes: Remuneration for Senior Civil Servants is determined by the Senior Salaries Review Body.

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

From 01/01/2022 Lindsey Miller – Deputy Crown Agent Operational Support has been on part time secondment to the UK Government. £60,245 of total salary costs (including employers pension and National Insurance contributions) were recovered from the UK Government in 2024-25 (2023-24: £99,601).

The salary figures disclosed for J Harrower Deputy Crown Agent Local Court and R McQuaid Deputy Crown Agent High Court do not include a settlement of £94,400 each which were agreed in 2024-25 and have been paid in 2025-26.

Fair Pay Disclosure

COPFS is required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce. Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. In 2024-25, 19 individuals received remuneration in excess of the highest-paid director (2023-24: 4). The increase from 2023-24 is due to the timing of agreed pay awards.

	Movement
Highest Earning Director’s Remuneration*	8%
Average change in other Staff**	4.36%

* calculated using the midpoint band
**excludes highest paid director

	2024-25	2023-24	Movement
Median Salary	39,986	37,156	7.62%
Ratio to highest paid Director	3.6:1	3.6:1	
25 percentile	29,013	27,176	6.76%
Ratio to highest paid Director	4.9:1	4.9:1	
75 percentile	65,257	60,787	7.35%
Ratio to highest paid Director	2.2:1	2.2:1	
Range of staff remuneration	25,235 to 166,508	23,735 to 151,370	

NOTE: The increase in average salary is due to the 2024-25 pay award. The pay ratios have remained consistent from 2023-24 due to overall pay for COPFS employees and the highest paid Director moving in line. This is consistent with the COPFS pay, reward and progression policy.

Executive Directors’ Pensions

The Executive Directors’ pensions are detailed below:

Senior Managers	Accrued pension at pension age as at 31 March 25 and related lump sum (£000)	Real increase in pension and related lump sum at pension age (£000)	CETV at 31 March 2025 (£000)	CETV at 31 March 2024 (£000)	Real increase in CETV (£000)	Employer contribution to partnership pension account (Nearest £100)
John Logue - Crown Agent and Chief Executive/ Accountable Officer	55 - 60 plus lump sum of 145 - 150	2.5 - 5 plus a lump sum of 2.5 - 5	1,274	1,147	73	-
Stephen McGowan – Deputy Crown Agent, Serious Casework	40 - 45 plus lump sum of 95 - 100	2.5 - 5 plus a lump sum of 2.5 – 5	866	774	54	-
Kenny Donnelly – Deputy Crown Agent Specialist Casework	45 - 50 plus lump sum of 120 - 125	2.5 - 5 plus a lump sum of 2.5 - 5	1,132	1,021	64	-
Ruth McQuaid – Deputy Crown Agent High Court	45 - 50 plus lump sum of 120 - 125	2.5 - 5 plus a lump sum of 2.5 - 5	1,135	1,024	63	-
Lindsey Miller – Deputy Crown Agent (on part-time secondment to UK Government)	45 - 50 plus lump sum of 120 - 125	2.5 - 5 plus a lump sum of 2.5 - 5	1,062	956	61	-
Jennifer Harrower – Deputy Crown Agent Local Court (to 31 March 2025)	55 - 60 plus lump sum of 145 - 150	7.5 - 10 plus a lump sum of 15 – 17.5	1,344	1,176	161	-
Andrew Laing - Deputy Crown Agent Local Court (from 10 March 2025)	40 - 45 plus lump sum of 110 - 115	0 - 2.5 plus a lump sum of 0 - 2.5	1,027	1,023	2	-
Keith Dargie- Head of Business Services	55 – 60 plus lump sum of 140 - 145	5 – 7.5 plus lump sum of 7.5 - 10	1,341	1,182	109	-
Marlene Anderson – Director of Finance and Procurement	15 - 20	0 - 2.5	322	265	28	-
Sarah Carter – Director of Human resources	30 – 35	2.5 - 5	565	500	40	-

Non-Executive Directors (NXDs) of the Executive Board

NXD remuneration is listed below:

Name	2024-25 Remuneration £000	2024-25 Benefits in kind	2023-24 Remuneration £000	2023-24 Benefits in kind
Vanessa Davies (Until December 2024)	0-5	-	5-10	-
Annie Gunner Logan (left December 2023 and re-joined February 2025)	0-5	-	5-10	-
David Watt	0-5	-	5-10	-
John Burns (Joined February 2025)	0-5	-	-	-
Helena Kiely (Joined February 2025)	0-5	-	-	-

Staff costs

Staff costs account for 82.7% of our cash running costs budget excluding litigation costs. But our staff are not just our biggest single cost, they are, by far, our single biggest asset. We simply could not have achieved what we have done without the commitment and professionalism shown by our staff. Staff costs comprise of:

	Officials £000	Ministers £000	2024-25 Total £000	2023-24 Total £000
Wages and salaries	120,591	267	120,858	111,181
Social security costs	13,284	34	13,318	12,169
Apprenticeship levy	580	-	580	547
Other pension costs	31,855	58	31,913	28,621
Sub-Total	166,310	359	166,669	152,518
Inward secondments	923	-	923	599
Early departure costs	(129)	-	(129)	-
Injury benefit claims	73	-	73	60
Agency, temporary and contract staff	269	-	269	291
Sub-Total	167,446	359	167,805	153,468
Less recoveries in respect of outward secondments	(307)	-	(307)	(454)
Total	167,139	359	167,498	153,014

Note 1. Ministers are paid by the Scottish Parliamentary Corporate Body.
Note 2. 2023-24 totals include Ministers salaries of £334,000.

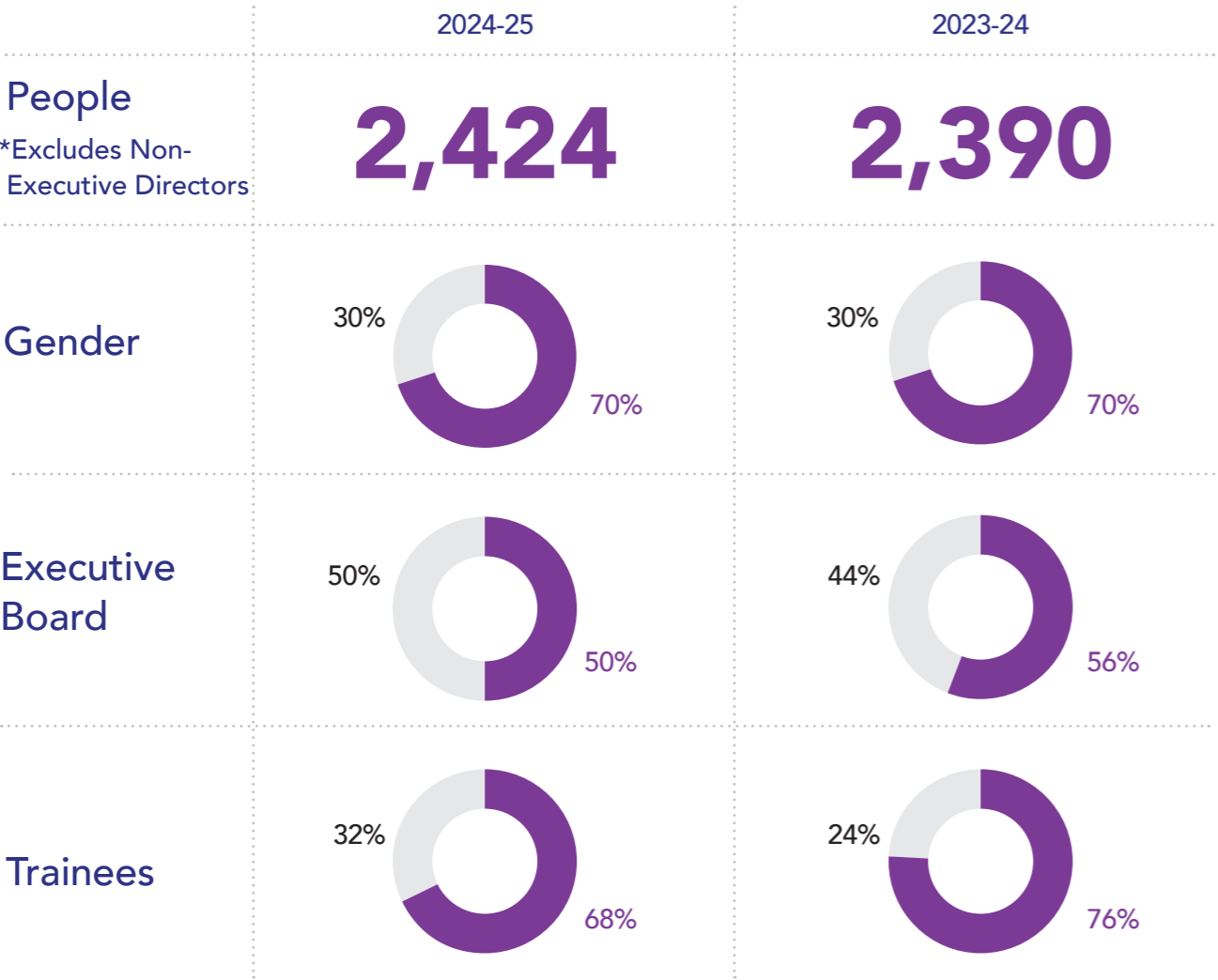
The following table summarises some key information about our workforce:

Full Time Equivalent for staff as at 31 March 2025	All staff 2024-25	All staff 2023-24	Male staff 2024-25	Male staff 2023-24	Female staff 2024-25	Female staff 2023-24
Senior Civil Servants	19	21	11	12	8	9
Executive Board Directors	10	9	5	4	5	5
Other permanent staff	2,337	2,295	698	692	1,639	1,603
Fixed term appointments	39	41	13	9	26	32
Secondees	7	5	1	1	6	4
Agency staff	12	19	9	16	3	3
Sub-Total	2,424	2,390	737	734	1,687	1,656
Non-Executive Directors	4	2	2	1	2	1
Total	2,428	2,392	739	735	1,689	1,657

Note: The gender split is not subject to audit

FTE equivalent table as at 31 March 2025

Female Male



Severance payments

Compensation for loss of office

In accordance with the Scottish Government’s no compulsory redundancies policy, no employees left under compulsory severance terms during 2024-25 (2023-24: Nil).

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full, in the year of agreement. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service Pension Scheme.

Ill-health retirement costs are met by the Civil Service Pension Scheme. There was one ill health retirement during 2024-25 (2023-24: One).

Parliamentary accountability report

Fees and charges

COPFS’ main source of income comes directly as funding from the Scottish Government. Costs are incurred on behalf of KLTR and LINETS and recharged on a full cost recovery basis. This results in a small element of income £3.42m that is received through recharges for services to KLTR amounting to £2.26m and LINETS (Legal Information Network for Scotland) amounting to £1.07m. A further £0.09m was received during 2024-25. LINETS is a subscription service held by COPFS to provide access to legal information by Scottish legal practitioners across the public sector.

Losses and special payments

	2024-25 £000	2023-24 £000
Cash losses 1 case (2023-24; 8 cases)	1	17
Special Payments 20 cases (2023-24; 19 cases)	685	339
Totals	686	356

There were no other special payments exceeding the reporting threshold of £300,000 during 2024-25 (2023-24: Nil).

There were no gifts (2023-24: Nil) and no remote contingent liabilities (2023-24: Nil) during 2024-25.

John Logue
Accountable Officer
13 August 2025

Independent auditor’s report to the Crown Office and Procurator Fiscal Service, 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 financial statements of the Crown Office and Procurator Fiscal Service for the year ended 31 March 2025 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers’ Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body’s affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 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 2024. My period of appointment is four years, covering 2023/24 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 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 the 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 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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer and Director of Finance and Procurement 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 and Director of Finance and Procurement 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, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and
- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and financial statements. 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 performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 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 Public Finance and Accountability (Scotland) Act 2000 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 financial statements, 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.

Rachel Browne CPFA
Audit Director
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

13 August 2025

Financial

The financial statements

Statement of Comprehensive Net Expenditure (SoCNE)

For the year to 31 March 2025

	Notes	2024-25 £000	2023-24 £000
Administration costs			
Staff costs*		167,139	152,680
Other administrative costs	2	43,973	39,989
Gross administrative costs		211,112	192,669
Operating income applied	3	(8,420)	(8,875)
Net administrative costs		202,692	183,794
Finance expense	2	467	450
Net operating costs for the year ended 31 March		203,159	184,244
Other comprehensive net expenditure			
Items that will not be classified to net expenditure			
Net (gain)/loss on revaluation of property, plant & equipment		(854)	363
Total comprehensive expenditure for the year ended 31 March		202,305	184,607

*See staff costs breakdown on page 73

The notes on pages 89-112 form part of these accounts.

Statement of financial position

As at 31 March 2025

	Notes	31 March 2025 £000	31 March 2024 £000
Non-current assets:			
Property, plant and equipment	5	24,206	20,446
Intangible assets	6	25,774	16,659
Right of use assets	7	45,099	42,448
Trade and other receivables	8	1,274	0
Total non-current assets		96,353	79,553
Trade and other receivables	8	9,203	11,168
Cash and cash equivalents	9	2,747	4,564
Total current assets		11,950	15,732
Total assets		108,303	95,285
Current liabilities			
Trade and other payables	10	(23,308)	(22,748)
Leases	12	(2,450)	(2,474)
Provisions	11	(4,294)	(6,287)
Total current liabilities		(30,052)	(31,509)
Total assets less current liabilities		78,251	63,776
Non-current liabilities (> 1 year)			
Leases	12	(42,672)	(39,818)
Provisions	11	(714)	(723)
Total non-current liabilities		(43,386)	(40,541)
Total assets less total liabilities		34,865	23,235
Taxpayers' equity and other reserves			
General fund	SoCTE*	31,024	20,151
Revaluation reserve	SoCTE*	3,841	3,084
Total equity		34,865	23,235

*Note: SoCTE is the Statement of Changes in Taxpayers' Equity (please see page 88)

The notes on pages 89-112 form part of these accounts.
The Accountable Officer authorised these financial statements for issue on 13 August 2025.

John Logue
Accountable Officer
13 August 2025

Statement of cash flows

For the year ended 31 March 2025

	Notes	2024-25 £000	2023-24 £000
Net cash outflow from operating activities	A	(195,214)	(185,177)
Net cash outflows from investment activities	B	(15,543)	(15,341)
Payments from / (to) the Scottish consolidated fund for income not applied		-	-
Cash flows from financing activities	C	208,940	202,030
Increase (Decrease) in cash in the year		(1,817)	1,512
Note A – cash flows from operating activities			
Net operating cost		203,159	184,244
Adjust for non-cash transactions		(6,063)	(10,526)
Interest payable in net operating costs for financing		(467)	(450)
Increase/(decrease) in receivables and other current assets		(691)	4,896
(Increase)/decrease in trade and other payables		(2,896)	1,321
(Increase)/decrease in provisions		2,172	5,692
Net cash outflow from operating activities		195,214	185,177
Note B – cash flows from investing activities			
Purchase of property, plant and equipment		9,865	10,777
Purchase of intangible assets		5,183	4,497
(Increase)/decrease in capital payables		519	117
Proceeds of disposal of property, plant and equipment		(24)	(50)
Net cash outflow from investment activities		15,543	15,341
Note C – cash flows from financing activities			
From Scottish consolidated fund		212,000	205,000
Surrender of excess capital receipts		-	-
Capital element of payments in respect of leases		(2,593)	(2,520)
Interest element of lease liabilities		(467)	(450)
Net cash flows from financing activities		208,940	202,030

The notes on pages 89-112 form part of these accounts.

Statement of changes in Taxpayers' Equity (SoCTE)

As at 31 March 2025

	Notes	General Fund £000	Revaluation reserve £000	Taxpayers equity £000
Balance at 31 March 2023		679	3,559	4,238
Net parliamentary funding		205,000	-	205,000
Auditor's remuneration	2	116	-	116
Net operating costs for the year		(184,244)	-	(184,244)
Revaluation gains and losses		-	(363)	(363)
Movement of balance with the SCF		(1,512)	-	(1,512)
Transfers between reserves		112	(112)	-
Balance at 31 March 2024		20,151	3,084	23,235
Net parliamentary funding		212,000	-	212,000
Auditor's remuneration	2	118	-	118
Net operating costs for the year		(203,159)	-	(203,159)
Revaluation gains and losses		-	854	854
Movement of balance with the SCF		1,817	-	1,817
Transfers between reserves		97	(97)	-
Balance at 31 March 2025		31,024	3,841	34,865

The notes on pages 89-112 form part of these accounts.

Notes to the accounts

1. Accounting policies

1.1 Period of accounts

This report and accounts are for the year ended 31 March 2025.

1.2 Basis of accounts

These accounts have been prepared in accordance with the Accounts Direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 (reproduced at page 112-113) and in compliance with the principles and disclosure requirements of the Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM, apply International Financial Reporting Standards (IFRS) as adopted or interpreted for the public sector context.

The particular accounting policies adopted by COPFS have been applied consistently in dealing with items considered material in relation to the accounts.

The accounts have been prepared using accounting policies, and, where necessary, estimation techniques, which are selected as the most appropriate for the purpose of giving a true and fair view in accordance with the principles, set out in International Accounting Standard (IAS) 8: Accounting Policies, Changes in Accounting Estimates and Errors. Changes in accounting policies which do not give rise to a prior year adjustment are reported in the relevant note. The fundamental accounting concepts of going concern and accruals have been applied consistently.

1.3 Basis of accounting

The accounts of COPFS form part of the resource accounting departmental boundary of the Scottish Government and will be incorporated in the Scottish Government's Consolidated Accounts.

1.4 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, and, where material, current asset investments at fair value as determined by the relevant accounting standard.

1.5 Going concern

A going concern approach has been adopted in the preparation of these financial statements based on the interpretation of going concern for the public sector context as defined by the FReM.

Under the FReM, the anticipated continued provision of the entity's services is normally sufficient evidence of going concern. The Accountable Officer has a reasonable expectation that this will continue to be the case as COPFS is the sole public prosecution authority in Scotland and is funded by the Scottish Government. Details of the COPFS 2025-26 budget is published by the Scottish Government and can be found [here](#). An assessment of COPFS liquidity risk can be seen in section 1.19 below.

1.6 Critical accounting estimates and judgements

The preparation of the accounts in conformity with IFRS requires the Accountable Officer to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

For the financial year 2024-25, the Accountable officer and the non-executive directors have made critical judgements which have been disclosed in the notes to the accounts.

1.6.1 Key estimates

Valuation of estate

The valuation of land and buildings is dependent on valuations carried out by RICS registered external valuers. The valuations are based on number of assumptions related to the market performance and assets’ useful lives as determined by the valuer. COPFS receive an annual valuation/indexation report from the valuer which is reviewed in detail for reasonableness and consistency of information/conclusions reached.

Changes in individual assumptions and their effect on the valuation of land and buildings can be measured. The sensitivities are set out below:

Sensitivities at 31 March 2025	Approximate amount £’000
Effect on PPE Net Book Value of 1% increase in valuation	64
Effect on PPE Net Book Value of 2.5% decrease in valuation	(161)
Effect on depreciation of a decrease in useful lives of 3 years	61

Changes to the Net Book Value would result in either an increase or decrease to the revaluation reserve or an impairment charge.

A decrease in the useful lives of buildings would result in an increase to the annual depreciation charge of £61k.

Further information on the estate valuation methodology applied by COPFS can be found in section 1.8.1 below.

Estimates for provisions

The amount recognised as a provision is the best estimate of the expenditure to be incurred. COPFS have leasing agreements for a number of properties and according to these agreements there is an obligation to repair and maintain these properties which are not subject to provisions but taken into consideration when determining the value of dilapidations.

The provision for leasehold dilapidations is estimated based on the opinion of external surveyors. This provision is adjusted for the time value of money using the discount rates set by HM Treasury.

The provision for compensation claims is estimated based on assessment by external legal advisors.

At 31 March, COPFS had total Other Provisions of £4.2m. An increase of 2% in the provisions would require additional £84k of budget.

Lease liabilities

COPFS discounted new or re-measured lease payments using the HM Treasury rate applicable for the calendar year. For the period 01 January 2024 to 31 December 2024 the applicable rate was 4.72% (01 January 2023 to 31 December 2023 3.51%). At 31 March 2025 held a net present value (NPV) of £45.1m. A 1% increase in the discount factor would reduce the NPV by £5.5m and a decrease of 1% in the discount factor would increase the NPV by £7m.

Further information on Right of Use Assets and Lease Liabilities can be found in section 1.8.3 below.

1.6.2 Key judgements

Provision for injury benefit payments

COPFS is required to meet the cost of payments made to ex-employees who took early retirement on medical grounds, until their death. For the basis of calculating this liability, it has been assumed that the average life expectancy is 84 years. The provision for injury benefit payments has been calculated on this basis with current levels of payment being adjusted for inflation and then reduced to reflect the timing of the payments.

At 31 March 2025, the provision for Injury Benefits is £0.793m. A decrease in the average life expectancy of 3 years would result in a decrease in the provision of £0.19m.

1.7 Change of accounting policies

There have been no changes to our accounting policies and there are no new reporting requirements for 2024-25.

1.8 Non-current assets

1.8.1 Property, plant and equipment (PPE)

Capitalisation

The minimum levels for capitalisation of a property asset is £10,000 and per individual item of equipment is £5,000. Information and Communications Technology (ICT) systems are capitalised where the pooled value exceeds £1,000.

Recognition

All PPE assets have been accounted for as non-current assets unless they are deemed to be held for sale.

Title to the freehold land and buildings shown in the accounts is held by the Lord Advocate as a Scottish Minister. From 1 April 1996 the Crown Office assumed responsibility as principal for this accommodation in its capacity as ‘major occupier’, pursuant to the reorganisation of the management of the Civil Estate. The property which COPFS occupies is therefore capitalised and appears on COPFS’s Statement of Financial Position (SoFP).

Subsequent cost

Subsequent costs are included in the asset’s carrying amount only when it is probable that the future economic benefits associated with the item will flow to COPFS and the value can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the Statement of Comprehensive Net Expenditure during the financial period during which they are incurred.

Valuation

Freehold land and buildings have been stated at fair value using open market value under a rolling 3-year programme of professional physical valuations, with desk top valuations/confirmation of carrying values in intervening years and a physical valuation exercise undertaken at the end of year 3. Appropriate indices, provided by the Valuer, are used to restate values in the intervening years. The valuations are carried out in accordance with the Royal Institution of Chartered Surveyors (RICS) Appraisal and Valuation Manual in so far as these terms are consistent with the agreed requirements of HM Treasury’s Financial Reporting Manual.

For 2024/25 a physical valuation exercise was carried out by Avison Young at 31 March 2025.

Indexation is advised by the valuer using a comparable market-based approach with reference to IFRS13 – Fair Value Measurement, reflecting existing use as operational properties. Trends in the property market over the relevant period

are considered, as well as comparability sales and rental evidence in each of the COPFS estate locations. COPFS have considered sensitivity and the concept of materiality when reviewing advised annual indexation adjustments. Where material indexation adjustments are advised a full revaluation is considered.

From 1 April 2007 other non-current assets that have short useful lives or low values or both are no longer revalued using indices but are reported at depreciated historic cost as a proxy for fair value.

Losses in value reflected in valuations are accounted for in accordance with IAS 36, Impairment of Assets. Such losses are taken to the revaluation reserve to the extent of any previous gain and any further loss is charged to the Statement of Comprehensive Net Expenditure.

Depreciation

Freehold Land is not depreciated.

Depreciation has been provided on straight line basis at a rate calculated to write off the valuation of freehold buildings and other property, plant and equipment by equal instalments over their estimated useful lives. COPFS will review the useful economic lives on an annual basis. Lives are normally in the following ranges:

Buildings	Not exceeding 55 years (based on valuation)
Telephone systems	Not exceeding 5 years
ICT Systems (Computer Hardware)	Between 3 and 30 years
Vehicles	Not exceeding 5 years

1.8.2 Intangible assets

Intangible assets are capitalised where the pooled value exceeds £1,000. Software (including licences for and during development), valued at cost, has been treated in the accounts as intangible and is amortised on a straight-line basis over the expected life of the asset. The economic useful lives of all intangible assets have been revisited and now are between 3 and 30 years. COPFS will review the useful economic lives on an annual basis. Software under development is capitalised at cost and is not subject to depreciation/ amortisation until the asset is brought into use.

Future economic benefit has been used as the criteria in assessing whether an intangible asset meets the definition and recognition criteria of IAS 38 where assets do not generate income. IAS 38 defines future economic benefit as, ‘revenue from the sale of products or services, cost savings, or other benefits resulting from the use of the asset by the entity.’

1.8.3 Right of use assets and lease liabilities

In accordance with IFRS16, a contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration. To assess whether a contract conveys the right to control the use of an identified

asset, COPFS assesses whether:

The contract involves the use of an identified asset;

- COPFS has the right to direct the use of that asset; and
- COPFS has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use.
- These assets are depreciated over the life of the lease.

Contracts for low value items, in line with the capitalisation levels for PPE noted above and contracts with a term shorter than 12 months are excluded.

Initial measurement

A right of use asset and lease liability is recognised at the commencement date.

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, accrued or prepaid lease payments, lease incentives received and any disposal costs at the end of the lease.

The right of use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis of those of property plant and equipment assets.

Subsequent measurement

Right of use assets are subsequently measured using the fair value model. The cost measurement model in IFRS 16 is used as an appropriate proxy for current value in existing use or fair value (consistent with the principles for subsequent measurement of property, plant and equipment), except for leases of land and property without regular rent reviews. For these leases, the asset is carried at a revalued amount.

Lease liability

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, net of irrecoverable VAT, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (HMT) for that calendar year. Lease payments included in the measurement of the lease liability comprise payments that are fixed or in substance fixed.

The lease payment is adjusted for accrued interest and repayments. It is re-measured when there is a change in future lease payments arising from a re-assessment or modification.

Lease expenditure

Expenditure to the SOCNE includes interest, depreciation and asset impairments. Lease payments are debited against the liability in the SoFP. Rental payments for leases with a term of less than 12 months or where the underlying asset is of low value are expensed to the SOCNE.

1.9 Parliamentary funding

COPFS is largely funded by monies awarded via the Budget Bill which is passed by the Scottish Parliament. This is treated as Grant in Aid rather than income. Grant in Aid (GIA) received is credited to the General Fund and net costs of activities undertaken, funded by GIA, is charged to this reserve and recorded in the SoCTE.

This method of presentation is intended to ensure transparency and clarity.

1.10 Operating income

Operating income is income which relates directly to the operating activities of COPFS. It includes income applied without limit and income applied within limit. For income categorised as being applied within limit any excess over that approved is surrendered to the Scottish Consolidated Fund (SCF). COPFS derives minimal levels of income from LINETS and recharging of services provided to KLTR.

Income is recognised when COPFS is entitled to the funds, it is probable the income will be received and the amount can be measured reliably. Income received in advance of entitlement is recorded as deferred income until COPFS is entitled to the funds.

Income is analysed in the notes between that which, under the regime, is allowed to be offset against gross administrative costs in determining the outturn against the administration cost limit, and that operating income which is not.

All income is accounted for net of Value Added Tax (VAT).

1.11 Government grant income

Grant Income from other sources is reported when it is receivable. If the funder of this grant income imposes conditions then the grant income is recognised when the grant conditions are met.

Government grant income is presented separately from related expenses.

1.12 Administration expenditure

COPFS does not have any programme income or expenditure. Administration costs reflect the costs of running COPFS as defined under the administration cost control regime, together with associated operating income.

Expenditure is accounted for in the year to which it relates and not when cash payments are made. Where expenditure has been recognised but cash has not been paid, a payable for the corresponding amount is recorded in the SoFP.

1.13 Segmental reporting

COPFS does not report on a segmental basis, but reports on a corporate basis with sub-analysis by objectives and business area as appropriate (see page 27 of Performance Report). This is considered the most suitable method of reporting.

1.14 Value Added Tax (VAT)

Income, expenditure and assets are recognised net of VAT, except where the VAT is not recoverable from HM Revenue and Customs (HMRC), in which case the VAT is recognised either as an expense or as part of the cost of acquisition of the

asset as applicable. COPFS can recover VAT on certain contracted-out services under section 41 of the UK VAT Act (1994). The majority of services provided by COPFS fall outside the scope of VAT. The net amount of VAT recoverable from HMRC is included as a receivable in the SoFP.

1.15 Cash and cash equivalents

Cash and cash equivalents includes cash in hand, cash held with the Government Banking Service and in commercial bank accounts.

1.16 Employee benefits

1.16.1 Retirement Benefits

It is not possible for COPFS to identify its share of the underlying liabilities in the scheme attributable to its own employees. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme. Departments, agencies and other bodies covered by defined contribution schemes recognise the expected cost of providing pensions for their employees on a systematic and rational basis over the period during which it benefits from their services by payment to the PCSPS of amounts calculated on an accruing basis (relevant disclosures are reported in the Remuneration and Staff Report). Liability for the payment of future benefits is a charge to the PCSPS. There is a separate scheme statement for the PCSPS as a whole. Ministers are covered by the provisions of the Scottish Parliamentary Pension Scheme which is contributory and funded.

Present and past employees are covered by the Civil Service Pension arrangements comprising the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Others Pension Scheme. Both are unfunded, defined benefit, contributory, public service occupational pension schemes. It is not possible for COPFS to identify its share of the underlying liabilities in the scheme attributable to its own employees. For the purposes of this Statement of Accounts, it is therefore accounted for on the same basis as a defined contribution scheme.

1.16.2 Short term employee benefits

A liability and an expense is recognised for holiday days, bonuses and other short-term benefits when our employees render service that increases their entitlement to these benefits. As a result an accrual has been made for employee benefits earned but not taken.

1.16.3 Termination benefits

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment. Under IAS 19,

termination benefits are recognised at the earlier of:

- Acceptance of the offer by the employee; or
- When the offer can no longer be withdrawn either through legal, contractual or regulatory restrictions.

1.17 Provisions

Under IAS 37, provisions are recognised when:

- COPFS has a present or constructive obligation as a result of past events;
- It is probable that an outflow of resources will be required to settle the obligation; and
- The amount can be reliably estimated.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a discount rate set by HM Treasury. The increase in the provision due to the passage of time is recognised as an expense.

1.18 Contingent liabilities

A contingent liability is disclosed in the notes of the financial statements unless the possibility of the payment is remote.

1.19 Financial instruments

COPFS has no material deposits and all material assets and liabilities are denominated in sterling. COPFS is therefore not exposed to significant interest rate or currency exchange risk.

The classification of financial assets is determined on initial recognition and comprises only receivables with fixed or determinate payments. Financial assets include other receivables and cash at bank in the Statement of Financial Position. Receivables are recognised at fair value less any provision for non-recovery, which is charged to the Statement of Comprehensive Net Expenditure. Financial assets are derecognised when the rights to receive cash flows from the assets have expired or been substantially transferred from COPFS.

COPFS has no borrowings and relies primarily on funding from the Scottish Consolidated Fund for its cash requirements. COPFS is therefore not exposed to liquidity risks.

Financial liabilities are classified at the point of initial recognition and comprise trade and other payables. Financial liabilities are valued at fair value and derecognised when they have been extinguished i.e. discharged, cancelled, or expired.

1.20 Disclosure of accounting standards not yet applied

All International Financial Reporting Standards, Interpretations and Amendments to published standards effective at 31 March 2025 have been adopted where applicable to COPFS.

There is a new accounting standard which has been issued, but has not yet been applied to these financial statements.

IFRS 17 - Insurance contracts

IFRS 17 (Insurance Contracts) replaces IFRS 4 (Insurance Contracts). The Standard has been adapted and interpreted for the public sector context. HM Treasury have issued application guidance for IFRS 17, which states that the date of initial application is 1 April 2025. It is not considered applicable to COPFS.

2. Other administrative costs

Other Expenditure comprised of:

	2024-25 £000	2023-24 £000
Travel and subsistence	797	700
Training	174	245
Accommodation	6,440	5,445
Legal costs	17,179	11,045
Witness costs	2,287	2,040
Supplies and services	8,546	7,492
Other staff and office costs	2,487	2,370
(Profit)/Loss on disposal of assets	68	5
Revaluation adjustment	(11)	7
Sub-total	37,967	29,349
Non-cash costs:		
Audit Fee	118	116
Impairment	5,343	2,000
Depreciation	545	8,524
Sub-total	6,006	10,640
Total before interest	43,973	39,989
Interest charges	467	450
Total administrative costs	44,440	40,439

Note: Within Other Administrative Costs for 2024-25 there were £Nil for non-audit services provided by the appointed auditor, Audit Scotland (2023-24: £Nil).

3. Operating income

Operating Income analysed by classification and activity as follows:

	Income applied £000	Income not applied £000	2024-25 Total £000	2023-24 Total £000
Administrative income allowable within cost limit*:				
King's and Lord Treasurer's Remembrancer (KLTR) costs recharged	2,265	-	2,265	1,816
Legal Information Network for Scotland (LINETS) Subscriptions	1,068	-	1,068	1,097
Other Income applied	87	-	87	72
Grant Income	5,000	-	5,000	5,890
Total operating income applied	8,420	-	8,420	8,875

* Retained Income limit per the Budget Act is £3,000,000 (2023-24 £3,000,000). The income limit does not apply to grant income and cost recoveries from external entities.

4. Agency note

COPFS collects Income on behalf of HM Treasury / Scottish Consolidated Fund in regard to Civil recovery, Proceeds of Crime and cash seizures. The amounts paid over to the Scottish Consolidated Fund for 2024-25 is £5.12m (2023-24: £5.33m). COPFS holds £0.19m in accounts payable for future surrender to the Scottish Consolidated Fund in 2025-26.

5. Property, plant and equipment

2025	Land	Buildings	IT equip.	Telecomm- unications	Vehicles	AUC	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
As at 1 April 2024	1,338	29,261	12,057	2,083	782	6,150	51,671
Additions	5	2,122	575	131	145	6,887	9,865
Disposals	-	(15,600)	(473)	(220)	(59)	-	(16,352)
Transfers	-	3,427	-	-	-	(3,427)	-
Revaluations:	-	-	-	-	-	-	-
To revaluation reserve	52	353	-	-	-	-	405
Impairment to SoCNE	-	(3,271)	-	-	-	-	(3,271)
At 31 March 2025	1,395	16,292	12,159	1,994	868	9,610	42,318
Depreciation							
As at 1 April 2024	-	(22,838)	(6,158)	(1,770)	(459)	-	(31,225)
Charged in-year	-	(917)	(2,019)	(100)	(123)	-	(3,159)
Impairment (note 2)	-	(2,111)	-	-	-	-	(2,111)
Depreciation write back (note 3)	-	-	1,576	-	-	-	1,576
Disposals	-	15,600	473	176	59	-	16,308
Transfers	-	-	-	-	-	-	-
Revaluations	-	499	-	-	-	-	499
As at 31 March 2025	-	(9,767)	(6,128)	(1,694)	(523)	-	(18,112)
Net Book Value							
As at 31 March 2025	1,395	6,525	6,031	300	345	9,610	24,206
As at 1 April 2024	1,338	6,423	5,899	313	323	6,150	20,446
Analysis of asset financing							
Owned	1,395	6,525	6,031	300	345	9,610	24,206
NBV at 31 March 2025	1,395	6,525	6,031	300	345	9,610	24,206

Note 1: Freehold Land, buildings were valued by Avison Young at 31 March 2025. The valuers were external to the organisation.

Note 2: Funded by AME as reported in Note 2 under Impairment classification.

Note 3: COPFS have carried out a review of the economic useful lives of assets resulting in retaining assets longer than originally anticipated. Following review, £15.601m of buildings and £0.144m of IT equipment were derecognised, and a further £1.6m of depreciation was written back to the SoCNE for IT equipment. A further 31 assets with a gross book cost and depreciated value of £2.7m with a nil net book value will be reassessed during 2025-26 financial year.

2024	Land	Buildings	IT equip.	Telecomm- unications	Vehicles	AUC	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
As at 1 April 2023	1,432	28,341	9,703	1,905	674	129	42,184
Additions	-	1,205	3,140	178	222	6,032	10,777
Disposals	-	-	(786)	-	(114)	-	(900)
Transfers	-	11	-	-	-	(11)	-
Revaluations	(94)	(296)	-	-	-	-	(390)
At 31 March 2024	1,338	29,261	12,057	2,083	782	6,150	51,671
Depreciation							
As at 1 April 2023	-	(19,618)	(5,248)	(1,695)	(466)	-	(27,027)
Charged in-year	-	(1,240)	(1,676)	(75)	(104)	-	(3,095)
Impairment (note 2)	-	(2,000)	-	-	-	-	(2,000)
Disposals	-	-	766	-	111	-	877
Transfers	-	-	-	-	-	-	-
Revaluations	-	20	-	-	-	-	20
As at 31 March 2024	-	(22,838)	(6,158)	(1,770)	(459)	-	(31,225)
Net book value							
As at 31 March 2024	1,338	6,423	5,899	313	323	6,150	20,446
As at 1 April 2023	1,432	8,723	4,455	210	208	129	15,157
Analysis of asset financing							
Owned	1,338	6,423	5,899	313	323	6,150	20,446
NBV at 31 March 2024	1,338	6,423	5,899	313	323	6,150	20,446

Note 1: Freehold Land, buildings were indexed using indices provided by Avison Young at 31 March 2024. The valuers were external to the organisation.

Note 2: Funded by AME as reported in Note 2 under Impairment classification.

6. Intangible assets

2025	Software developed in-house or by third parties £000	Software licences £000	Websites £000	Development expenditure £000	Total £000
Cost or valuation					
At 1 April 2024	26,068	1,903	91	10,367	38,429
Additions	686	29	-	4,468	5,183
Disposals	(1,187)	(6)	(91)	-	(1,284)
Transfers	8,827	-	-	(8,827)	-
As at 31 March 2025	34,394	1,926	-	6,008	42,328
Amortisation					
At 1 April 2024	(19,800)	(1,879)	(91)	-	(21,770)
Charged in Year	(4,257)	(17)	-	-	(4,274)
Amortisation write back (Note 1)	7,947	305	-	-	8,252
Disposals	1,141	6	91	-	1,238
As at 31 March 2025	(14,969)	(1,585)	-	-	(16,554)
Net book value					
As at 31 March 2025	19,425	341	-	6,008	25,774
As at 31 March 2024	6,268	24	-	10,367	16,659
Analysis of asset financing					
Owned	19,425	341	-	6,008	25,774
NBV at 31 March 2025	19,425	341	-	6,008	25,774

Note 1: COPFS have carried out a review of the economic useful lives of assets resulting in retaining assets longer than originally anticipated. Following review, £0.824m of intangibles were derecognised and amortisation of £8.3m was written back to the SOCNE. A further 22 assets with a gross book cost and amortised value of £3.5m with a nil net book value will be reassessed during 2025-26 financial year.

2024	Software developed in-house or by third parties £000	Software licences £000	Websites £000	Development expenditure £000	Total £000
Cost or valuation					
At 1 April 2023	19,435	1,922	91	12,774	34,222
Additions	10	11	-	4,476	4,497
Disposals	(260)	(30)	-	-	(290)
Transfers	6,883	-	-	(6,883)	-
As at 31 March 2024	26,068	1,903	91	10,367	38,429
Amortisation					
At 1 April 2023	(17,474)	(1,889)	(91)	-	(19,454)
Charged in Year	(2,555)	(19)	-	-	(2,574)
Disposals	229	29	-	-	258
As at 31 March 2024	(19,800)	(1,879)	(91)	-	(21,770)
Net book value					
As at 31 March 2024	6,268	24	-	10,367	16,659
As at 31 March 2023	1,961	33	-	12,774	14,768
Analysis of asset financing					
Owned	6,268	24	-	10,367	16,659
NBV at 31 March 2024	6,268	24	-	10,367	16,659

7. Right of use assets

	2025	2024
	Buildings £000	Buildings £000
Cost or valuation		
At 1 April	47,777	46,674
Additions	650	2,822
Disposals	(600)	(1,725)
Remeasurement	4,942	6
As at 31 March	52,769	47,777
Depreciation		
At 1 April	(5,329)	(2,699)
Charged in year	(2,839)	(2,855)
Disposals	600	203
Remeasurement	(102)	22
As at 31 March	(7,670)	(5,329)
Net book value		
As at 31 March	45,099	42,448
Analysis of asset financing		
Leased	45,099	42,448
NBV at 31 March	45,099	42,448

8. Trade receivables, financial and other assets

	2025 £000	2024 £000
Amounts falling due within one year		
VAT	1,642	1,194
Other receivables	507	527
Prepayments	3,766	2,931
Accrued income	3,288	6,516
Total receivables at 31 March	9,203	11,168
Amounts falling due after more than one year		
Prepayments	1,274	0
Total receivables at 31 March	1,274	0

9. Cash and cash equivalents

	2025 £000	2024 £000
At 1 April	4,564	3,052
Net change in cash and cash equivalent balances	(1,817)	1,512
At 31 March	2,747	4,564
The following balances at 31 March were held at:		
Balances at Government Banking Services	2,494	4,429
Commercial banks and cash in hand	253	135
At 31 March	2,747	4,564

The balance held at 31 March is payable to the Scottish Consolidated Fund (see Note 10).

10. Trade payables and other current liabilities

	2025 £000	2024 £000
Amounts falling due within one year		
Other taxation and social security payables	(6,841)	(6,331)
Trade payables	(408)	(483)
Other payables	(195)	(45)
Accruals and deferred income	(13,117)	(11,325)
Balances payable to the Scottish Consolidated Fund	(2,747)	(4,564)
Total payables at 31 March	(23,308)	(22,748)

11. Provisions for liabilities and charges

	Injury benefit costs £000	Other provisions £000	2025 Total £000	2024 Total £000
Balance as at 1 April	797	6,213	7,010	12,026
Additional provisions made	-	800	800	2,377
(Decrease)/Increase due to change in the discount rate	73	-	73	60
Amounts incurred and charged against provision	(77)	(366)	(443)	(968)
Provision not required written back	-	(2,432)	(2,432)	(6,485)
Balance at 31 March	793	4,215	5,008	7,010
Payable within one year	79	4,215	4,294	6,287
Provision of over 1 year	714	-	714	723

Note: Injury benefit provision relates to employees who have sustained injuries at work. Other provisions relates to other early departure costs, dilapidations and specific cases where estimates are based on the information known at the time of signing of the financial statements but the actual settlements could be materially understated or overstated.

Analysis of expected timing of discounted cashflows

	Injury benefit costs £000	Other provisions £000	2025 £000	2024 £000
Not later than 1 year	79	4,215	4,294	6,287
Later than 1 year and not later than 5 years	299	-	299	280
Later than 5 years	415	-	415	443
Total	793	4,215	5,008	7,010

12. Leases

Obligations under leases for the following periods comprise:	2025 £000	2024 £000
Buildings		
No later than 1 year	2,916	2,906
Later than 1 year and no later than 5 years	9,041	8,568
Later than 5 years	38,609	36,065
	50,566	47,539
Less interest element	(5,444)	(5,247)
Present value of obligations	45,122	42,292
	2025 £000	2024 £000
Current	2,450	2,474
Non-current	42,672	39,818
Total	45,122	42,292

Leases are discounted using the rates issued by HM Treasury which are applicable for calendar years. For new leases in 2024 the rate used by COPFS was 4.72%. The rate used for leases which transitioned under IFRS16 at 1 April 2022 was 0.95%.

Amounts recognised in the SoCNE:	2025	2024
	£000	£000
Amortisation	2,942	2,855
Interest on lease liabilities	467	450
Total	3,409	3,305

13. Capital commitments

Property, plant and equipment

	2025	2024
	£000	£000
Contracted capital commitments at 31 March not otherwise included in these statements but not provided for	2,366	1,850
Total	2,366	1,850

A further £590k is committed for a project which will be funded by the Scottish Government Energy Efficiency Grant Scheme. Please refer to page 35 for current projects.

14. Related party transactions

COPFS is a separate service of the Scottish Government for funding purposes. During the year, COPFS had a number of material transactions with the Scottish Government, KLTR, Law Society of Scotland and The Scottish Courts and Tribunal Service. Three of the Non-Executive Directors are non-executive board members at KLTR. One of the Executive Directors is a member of the council of the Law Society of Scotland. None of the rest of the Non-Executive Directors, Executive Board members, key managerial staff or other related parties has undertaken any material transactions with COPFS during the year.

Payments made to the Scottish Courts and Tribunal Service relating to estates services and rental for occupancy of buildings and to Law Society of Scotland relating to practicing certificates are as follows:

	2024-25	2023-24
	£000	£000
Scottish Courts and Tribunal Service	3,287	3,289
Law Society of Scotland	755	669

Income recharged to KLTR for salaries and administration costs, see page 99, are as follows:

	2024-25	2023-24
	£000	£000
KLTR	(2,265)	(1,816)

15. Financial instruments

This note outlines COPFS's potential risk from the use of financial instruments. The Executive Board has overall responsibility for the establishment and oversight of COPFS's risk management framework.

COPFS has no derivative financial assets or liabilities.

Financial assets description	2025	2024
	£000	£000
Accrued income	3,288	6,516
Other receivables	507	527
Cash and cash equivalents	2,747	4,564
Totals	6,542	11,607

Financial liabilities description	2025	2024
	£000	£000
Trade payables	(408)	(483)
Accruals	(13,117)	(11,325)
Other payables	(195)	(45)
Scottish consolidated fund	(2,747)	(4,564)
Leases	(45,122)	(42,292)
Totals	(61,589)	(58,709)

Credit risk

Credit risk arises from cash and cash equivalents, deposits with banks and other institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions.

For banks and other institutions, only independently rated parties with a minimum rating of 'A' are accepted.

Liquidity risk

Liquidity risk is the risk that COPFS will not be able to meet its financial obligations as they fall due. COPFS's approach to managing liquidity is to ensure that it will have sufficient liquid funds to meet our liabilities as they fall due. COPFS's primary source of liquidity is allocation from the Budget Act for each financial year, approved by the Scottish Parliament. COPFS monitors its bank balances daily and can draw down additional funding within 24 hours. With the exception of finance leases, COPFS has no debt or borrowing facility with any external party.

Liquidity is also managed by the monitoring of actual performance against budgets and forecasts.

16. Cash requirement

Financial liabilities description	2024-25 £000
Approved cash requirement	212,000
Additional funding drawn down	-
Funding drawn down	212,000
Cash expended:	
Operating costs	195,214
Capital expenditure	15,543
Total cash expended	210,757
Lease expenditure	3,060
Total	213,817
Net change in cash balance year to 31 March 2025	(1,817)
Cash balance due to the SCF as at 31 March 2024	4,564
Total cash balance as at 31 March 2025	2,747
Consisting of:	
Funding balance due to (from) the SCF	2,747
Excess income due to the SCF	-

17. Contingent Liabilities

COPFS is subject to several civil litigation and damages claims. COPFS is opposing these claims but continues to review each case individually for liabilities that may arise as the legal processes progress. The value of these claims has yet to be finalised.

18. Events after the reporting period

There has been one material event between 31 March 2025 and the publication of the statements that required adjustments in the accounts of £2m to Right of Use Assets (Note 7), £2m to Lease Liabilities (Note 12), £0.034m to Accruals (Note 9) and £0.050m to the SoCNE (Note 2 - Other administrative costs). This event related to technical accounting adjustments required under IFRS16 Leases. Following the conclusion of negotiations, agreement was reached regarding a contractual rent review dated November 2024.

Accounts direction by Scottish Ministers

Ministerial requirement to produce a set of annual accounts

These annual accounts have been produced to meet the requirement placed on the Lord Advocate to do so by the Accounts Direction by Scottish Ministers.

Period of accounts

This report and accounts are for the year ended 31 March 2025.

The scope of these accounts

These accounts reflect the assets and liabilities of COPFS. A separate set of accounts is produced for the King's and Lord Treasurer's Remembrancer (KLTR), which is a separate organisation with a separate Accountable Officer, but which shared the same Audit and Risk Committee as COPFS during 2024-25.

Accounts direction by Scottish Ministers



LORD ADVOCATE

DIRECTION BY THE SCOTTISH MINISTERS

in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000

1. The statement of accounts for the Crown Office and Procurator Fiscal Service for the financial year ended 31 March 2006 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
2. The accounts shall be prepared so as to give a true and fair view of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 15 July 2002 is hereby revoked.
3. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 15 July 2002 is hereby revoked.

Signed by the authority of the Scottish Ministers
Dated: 17 January 2006

