Crown Office and Procurator Fiscal Service

Crown Office and Procurator Fiscal Service
Annual Report and Financial Statements

For the year ended 31 March 2026

Laying number: SG/2026/171

Contents

The Performance Report

Introduction to COPFS

The Crown Office and Procurator Fiscal Service (COPFS) is Scotland's public prosecution and deaths 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 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** – we are 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 conclude investigations in which the death occurred more than two years ago. Over 2025-26 we continued to reduce the criminal case backlog in our courts and COVID-19 pandemic related deaths and delivered a significant transformation in our service.

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

- People Strategy
- Financial Strategy
- Digital Strategy
- Estates 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 and Annual Progress

In 2025-26, COPFS monitored performance against 31 measures set out in the Business Plan. Sixteen measures were achieved and fifteen were not achieved. Of those not achieved, three were within 10% of the target. This reflects a year in which COPFS continued to deliver strongly in a number of core areas, while also managing sustained demand, increased casework complexity and the transition to a new senior leadership structure and operating model under the Designed for Success programme.

Strong performance was achieved in key areas including:

- High Court initial marking decisions;
- routine death investigations with 99% closing within 6 weeks;
- complaints against the police investigations with 92% completing within 6 months;
- summary court backlog reduced to 11,657 against a target of 14,000;
- 47% reduction in first citations for Summary Case Management areas;
- the monthly average police citation (first and re-cite) from April - August 2022 (pre SCM) was 18,621. The monthly average in the last year, (covering SCM roll-out) was 9,908. This represents a comparative annual reduction of over 100,000 police officer citations;
- Local Court responses to victims and witnesses;
- Freedom of Information and Subject Access Request compliance;
- IT systems availability.

National Initial Case Processing (NICP) initial marking decisions finished the year at 74% against a 75% target, reflecting the decision during the reporting year to prioritise reducing the overall level of unmarked work rather than focus solely on the four-week measure.

A number of measures remain in focus for improvement, including:

- High Court casework conclusions;
- Timely allocation of High Court cases following appearance in court;
- Sheriff and Jury precognition work in progress;
- National Enquiry Point call handling;
- Average Working Days Lost.

These areas reflect continuing pressures across the system, including increased demand and complexity, the impact of the dual time-bar regime (where time limits for prosecution were extended during COVID-19 pandemic and are reverting to normal time limits), workforce capacity and resource constraints, and the timing of casework stabilisation activity.

The principal focus for 2026-27 is to consolidate the new operating structure, strengthen performance grip through the Leadership Board, and ensure that stabilisation and modernisation activity is focused on the areas of greatest operational and public impact.

Volume of casework

The volume and complexity of our casework continually changes.

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 36.5% increase in new High Court petitions from 1,559 in 2024-25 to 2,128 in 2025-26.

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 2025-26 we continued to work with our justice partners to reduce the number of these cases. As of March 2026, there were 13,268 criminal trials scheduled, down from a peak of 43,606 in January 2022 and 19,499 in March 2025.

Deaths reported to COPFS have also increased. In 2025-26 COPFS received 13,818 death reports, a slight increase from 13,388 in 2024-25, but 32.9% higher than the 10,397 level in 2018-19 pre-COVID-19 pandemic. 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 2025-26 COPFS continued to deal with complex legal cases including serious and organised crime, drug and human trafficking, sexual offences, major economic and cyber-crime, counter terrorism and national security. COPFS works with other organisations to reduce the harm caused by these offences:

- In June 2025, two NHS employees and two business men, were convicted of a series of complex and elaborate frauds, money laundering and bribery offences, amounting to a loss of just under £6million over a period of a 10 years, and sentenced to a combined total of twenty five years imprisonment, with Director Disqualification Orders imposed for a period of ten years.
- In August 2025, an extended sentence of 18 years was imposed on an individual who was found guilty of terrorism offences.
- Successes have continued in organised crime prosecutions after law enforcement gained access to encrypted communication devices used by organised crime groups. In March 2026, two Scottish criminals were

convicted of directing the onward sale and supply of cocaine to the value of £8 million and sentenced to significant custodial sentences.

COPFS successfully argued appeal cases brought to the Court of Criminal Appeal to clarify the law arising from the Lord Advocate References 1 of 2023 and 2 and 3 of 2024. These confirmed the position in relation to *de recenti* statement being admissible as proof of fact and not just as corroboration. A *de recenti* statement is a statement made by a complainer (usually in sexual offence or assault cases) soon after the alleged incident, to another person, describing what happened.

Transformational change

COPFS is also progressing transformational change projects which continue to improve our efficiency and effectiveness. This includes continuing to roll out and embed 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 Witness Gateway, Digital Evidence Sharing Capability and Defence Agent Service have improved the service we deliver to our service users and justice partners. We continue to enhance these services to provide additional benefits for our service users.

Designed for Success programme

Our Designed for Success Programme, a portfolio of activity set up to ensure that the organisation becomes more agile, resilient and equipped to deliver into the future has continued to be implemented at pace this year.

We have concluded the recruitment of pivotal senior roles identified within the programme of activity, working closely with the Civil Service Commission on the most senior appointments. These include the appointment of our Chief Operating Officer and Legal Directors as well as appointments to lead new Directorates across Performance and Service Improvement and Transformation and Change to improve how we both deliver and manage change, including prioritisation. We transitioned to a new functional structure on 1st December 2025, and we will finalise the management structures requirement into 2026-27.

We have reviewed our corporate governance, strengthening processes and standards and put in place the strategic and leadership boards we recognised were essential for our future success.

Recognising that our people are our most important asset, we have also focused on the development and roll out of enhanced Leadership and Management training as part of the Programme.

Identified risks

COPFS identifies and manages a range of risks, as detailed on page 25, which inform our business plans to meet our 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 during 2025-26 was:

Continually improve our service

Victim Information and Advice (VIA) Modernisation programme

The VIA Modernisation programme continues to strengthen how we support and engage with our most vulnerable service users. In 2025-26, a further review of VIA template letters was completed, incorporating feedback from staff as well as victims, witnesses and bereaved nearest relatives. The VIA workload application was rolled out across teams with further expansion to Deaths Investigation teams planned. This Application enables more effective oversight and management of caseloads, supporting improvements in service delivery. Updated Victim Statement forms were introduced, with a separate version for bereaved nearest relatives to better reflect their needs. Additionally, a VIA Toolkit was introduced to equip staff with high-level awareness, practical guidance and advice, supporting more effective and meaningful interactions with service users.

Trauma informed service

Work to implement the trauma informed justice framework has continued, including training for staff, making changes to our estate to create more meaningful and compassionate meeting spaces and more appropriate publicly displayed information in reception areas.

COPFS has further improved communications with victims, witnesses and next of kin by continuing to enhance 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

COPFS are continuing 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.

In December 2025, after consideration of the Sexual Offences Review report, COPFS accepted the main principles and findings. Work is continuing to put these recommendations in place through a phased implementation plan. This approach fits well with ongoing work to enhance our support for victims of sexual offences.

A Pilot was launched during 2025-26 with the objective of enhancing public confidence in the prosecution of single complainer rape cases. This Pilot was established to identify changes to processes which might not only improve conviction rates but also improve victim experience during the criminal justice process in single complainer rape cases, the Lord Advocate having recognised the devastating impact and lasting trauma that rape cases can have on victims. At the heart of the pilot was a commitment to a trauma-informed and victim centred approach. The outcomes of the pilot are being evaluated but it is anticipated that this evaluation will suggest recommendations for improvements in the investigation and prosecution of single complainer rape cases.

Death investigations improvement programme

We continued to improve 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 led by the wants and needs of the next of kin. The bedding in 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 Transformation

COPFS continued to develop and strengthen digital technologies that support our people, build corporate capability and improve organisational effectiveness. We strengthened IT infrastructure, data-centre and cloud capabilities, improving the resilience of core business systems and public facing digital services. Alongside this, progress was delivered through the Digital Strategy Delivery Plan and wider corporate transformation activity, driving continuous improvement in corporate systems, case management and internal services through more effective use of technology and data.

Deliver high quality casework

Case management

National Casework saw an increase in the number and complexity of High Court level cases being investigated during this financial year, particularly in areas that have been impacted by the expansion of case law and where technical evidence is required.

An internal quality review of High Court casework was carried out and provided recommendations aimed to enhance delivery of high-quality casework. Work is continuing to implement the recommendations from this review.

We continued to work with justice partners to improve the efficiency of casework, improving journey times for victims. Summary Case Management was rolled out and continues to embed 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) where COPFS has increased resource to service, as well as creating a dedicated COVID Deaths Investigation Team. We continue to make progress in reducing the number of legacy COVID-19 pandemic cases.

We continue working to reduce the age profile of our death investigations, though the overall number of deaths reported to us continues to increase.

Legislative changes

In 2025-26 we engaged with the United Kingdom and Scottish Parliament's consideration of relevant legislation, including but not limited to contributions to and impact assessment of:

- Victims, Witnesses, and Justice Reform (Scotland) Act;
- Criminal Justice Modernisation and Abusive Domestic Behaviour Reviews (Scotland) Act 2025;
- Prevention of Domestic Abuse (Scotland) Bill;
- Assisted Dying for Terminally Ill Adults (Scotland) Bill;
- Dog Theft (Scotland) Act;
- Public Office (Accountability) Bill;
- Ecocide (Scotland) Bill;
- Prostitution (Offence and Support) (Scotland) Bill.

We engaged also with the Scottish Government regarding the operation of the Coronavirus (Recovery and Reform (Scotland) Act) 2022 and amendment to timebar provisions.

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:

- **Witness Gateway**
  COPFS implemented a new Witness Gateway online portal to enhance trauma informed services for victims and witnesses, enabling witnesses to securely access case-related information online. Following a successful pilot, the Witness Gateway was implemented nationally for defined cases through a phased rollout programme, completed in June 2025. Further online services are being progressively introduced to expand the range of information and support available to witnesses, improving access and user experience.

- **Digital Evidence Sharing Capability (DESC)**
  In collaboration with justice partners, COPFS completed the implementation of DESC to transform how digital evidence, such as CCTV from public and private spaces, is managed. Following a successful pilot, DESC was rolled out nationally across all summary business. A pilot evaluation was undertaken to inform options for a future operating model for the use of DESC in solemn cases from 2026-27.

- **Body Worn Video Integration**
  COPFS worked with justice partners to enable the sharing of Police Scotland Body Worn Video (BWV) footage via DESC. Following a pilot for this functionality, BWV footage was implemented over the year in criminal cases in line with the Police Scotland rollout plan.

- **Defence Agent Service (DAS) Portal**
  COPFS implemented the national rollout of the Defence Agent Service (DAS) online portal as a key component of digitally enabled justice transformation.

The portal provides defence agents with secure online access to case information and digital services, improving transparency, efficiency and engagement with prosecutors. Its rollout alongside expanded digital evidence sharing via DESC represents a significant step towards more streamlined, digital casework across the justice system.

- **VIA Workload Application**
  COPFS developed an innovative new digital workload application for Victim Information and Advice (VIA) teams. The application provides a centralised dashboard of VIA workload, improving day-to-day workload management, oversight of performance and access to management information. Deployment was completed in April 2026 following a phased implementation over the reporting year.

Support our people to deliver excellence

Strategic workforce planning

We have created a dedicated organisational design and workforce planning team, using existing resources, leading to a strengthened workforce planning approach to take us into 2026-27.

Commitment to learning and talent management

We have provided greater access to training and learning opportunities across our case preparation teams; in the latter part of the year this included the development of focused induction of case preparers and the delivery of the new depute foundation programme. We maintained our commitment to our modern apprentices, with well-established in-house provision of our Modern Apprenticeship programme.

We launched *Success Profiles*, bringing COPFS in line with the wider Civil Service, and providing a fairer, more flexible, and more inclusive approach to selecting applicants for roles across our organisation. Our Talent Management strategy is in early development.

Leader and manager effectiveness

Building on the success of our *people management fundamentals* pilot we have continued to emphasise our commitment to leadership and management learning. We have launched the leadership and management behavioural framework which underpins our newly developed Leadership Programme. The programme is in its early stages of delivery and will be evaluated during 2026-27.

Reward

We implemented year two of our pay award and commissioned an internal review to assess our reward and recognition offering for our people and an action plan in order to remain competitive and provide value for money.

Our performance in detail

In this section we consider our published key performance indicators and what we have achieved in 2025-26.

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.

	2025-26	2024-25	2023-24
Criminal Reports Received	162,449	136,906	148,998
Death Reports Received	13,818	13,388	13,218
Total Reports Received (I)	176,267	150,294	162,216
Non-Court Disposals (II)			
No Action	15,740	12,577	13,803
Warning Letters	2,250	2,376	2,531
Conditional Offers of Fixed Penalties Paid	13,923	12,231	12,449
Fiscal Fines Paid / Accepted	7,207	6,765	9,177
Compensation Orders Accepted	544	650	812
Combined Fiscal Fines / Compensation Orders Accepted	4,266	4,782	4,876
Other Non-court disposals	16,444	13,481	13,037
Total Non-Court Disposals	**60,374**	**52,862**	**56,685**
Total No Further Action (III)	**26,008**	**28,855**	**28,462**
Total Cases which end without a court disposal	**86,382**	**81,717**	**85,147**

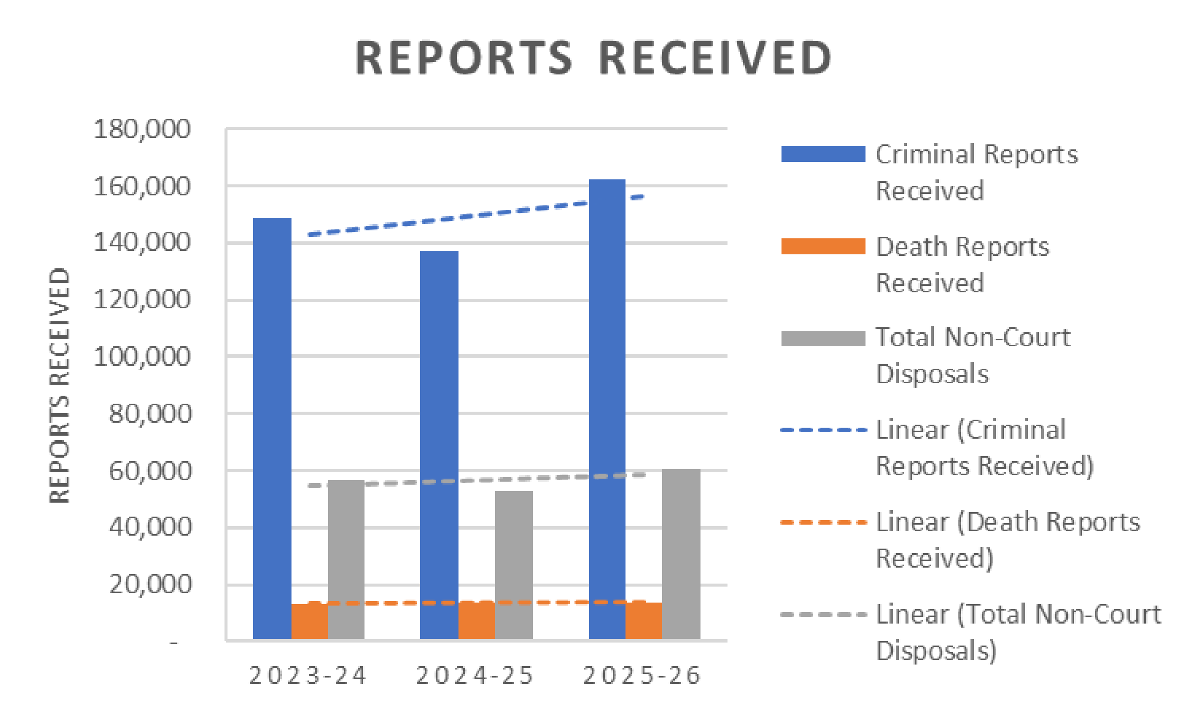
Notes:

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 has increased by 18.7% compared to 2024-25 (an increase of 25,543 reports). It is notable that the number of death reports, after increasing substantially in 2020-21, by around 50%, had increased slightly in 2024-25 and increased again in 2025-26. The total non-court disposals has increased by 7,512, being 14.2% increase on 2024-25 non-court disposals of 52,862.



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 2026:

	2025-26 (Provisional)	2024-25** (Restated)	2023-24
JP Court Cases			
Complaints registered	20,661	22,503	19,681
Complaints concluded*	20,107	23,314	19,712
Trials scheduled at 31 March	2,176	1,965	3,181
Sheriff Court Summary Cases			
Complaints registered	57,316	61,606	65,357
Complaints concluded*	58,555	66,950	63,910
Trials scheduled at 31 March	9,012	15,787	20,644
Sheriff Court Solemn Cases			
Indictments registered**	8,507	8,666	8,736
Indictments concluded*	6,797	7,556	7,877
Trials scheduled at 31 March	1,078	1,004	1,709
High Court Cases			
Indictments registered***	1,553	1,249	1,044
Indictments concluded*	1,147	1,135	996
Trials scheduled at 31 March	1,002	743	693
Total complaints/indictments registered	**88,037**	**94,024**	**94,818**
Total complaints/indictments	**86,606**	**98,955**	**92,495**

concluded*			

Notes:

* Cases concluded includes cases not disposed of in prior years.

** The 2024-25 figure for Indictments concluded has been restated as the 2024-25 Annual Report and Financial Statements reported provisional figures which have since been finalised.

*** including section 76 registrations

There was a 24.3% increase in the number of high court indictments registered during 2025-26 as shown in the dataset above compared to 2024-25, noting that this is now a 48.8% increase in 2 years (from 2023-24). During year 2025-26 the number of outstanding sheriff court trials reduced to 9,012 which is approximately 64.6% 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 2026 are at 1,078 which is around twice the volume pre COVID-19 pandemic.

Performance against our published targets during 2025-26 was:

Business Area	Target	Performance 2025-26	Performance 2024-25	Performance 2023-24
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.	74%	89%	79%
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.	60%	71%	54%
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.	92%	90%	95%

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.

While the performance against target for death investigations improved by 17% between 2023-24 and 2024-25, it declined by 11% in 2025-26. This decrease arose as a result of the number of deaths reported to COPFS having risen during this period, while at the same time COPFS has been working through the COVID-19 pandemic backlogs and the backlog of complex death investigations, both of which are impacting on 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.

Almost 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
2025-26	13,818	6,432	46.5%
2024-25	13,388	6,297	47.0%
2023-24	13,218	6,498	49.2%

Corporate Services

Corporate Services enables colleagues across COPFS on a day-to-day basis, providing corporate services including Digital; Finance, Procurement and Estates; Human Resources including Scottish Prosecution College; Information Governance, Security and Audit; Performance and Service Improvement; and Transformation and Change. Corporate 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, Corporate Services KPIs are monitored monthly. The results show that Corporate Services delivered a quality service demonstrated as follows for the 12-month period to 31 March 2026:

Information Services

KPI	Target	2025-26 Average	2024-25 Average	2023-24 Average
Case Management System availability (FOS)	99.5%	99.9%	99.9%	99.9%
Other Case Management Systems Availability	99.5%	99.3%	99.9%	99.8%
COPFS Network Availability**	99.5%	99.8%	98.8%	98.1%
COPFS Desktop Availability	99.5%	99.8%	99.9%	100%
Service Desk: First Time Contact Resolution*	70%	80.7%	79.4%	N/A
Service Desk: Average Call Wait Time*	4 min	4m 29s	3m 18s	N/A
Major Incidents*		18	9	N/A
Total number of Incidents for the year		39,979	38,467	40,223
Incidents where SLA's met	85%	93.5%	95.9%	90.1%
Total number of Requests for the year		19,869	16,948	15,679
Requests where SLA's met	85%	95%	95.9%	95.6%

* New KPIs for 2024-25

** Planned maintenance requiring systems downtime.

Finance

KPI	Target	2025-26 Average	2024-25 Average	2023-24 Average
Invoices paid within 10-day aspirational target (Excluding Government Procurement Card (GPC) transactions)	95%	99.6%	99.7%	99.6%
Staff travel and subsistence claims paid within 10 days	100%	100%	100%	100%
Invoices processed within 30 days payment target (Excluding GPC transactions)	98%	99.8%	99.9%	99.9%
Witness claims paid within 10 days	100%	100%	100%	100%

Human Resources

KPI	Target	2025-26	2024-25	2023-24

		Average	Average	Average
Payroll transactions implemented accurately	96%	97.6%	99.1%	99.2%
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%	90.5%	81.4%	85.5%
Journey time from advert to successful applicant notification to be completed in 8 weeks (40 working days) of 96% internal campaigns (excluding national boards)**	96%	84.6%	92.4%	80%
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)*	96%	87.7%	75.0%	N/A
Vicarious Trauma Referrals: New referrals made within 5 working days of request received (Available from June 2024)*	96%	96.8%	97.6%	N/A

* New KPI for 2024-25
**The lower average for 2025-26 reflects the overall impact of continued high level recruitment activity across COPFS and practical constraints throughout the year.

Security

KPI	Target	2025-26 Average	2024-25 Average	2023-24 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%	100%

Business Support Services

KPI	Target	2025-26 Average	2024-25 Average	2023-24 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%

Office checklists for all sites are completed monthly**		100%	N/A	N/A
Sustainability: Achieve target reduction in KgCO2e by 2.5% per annum*	2.5%	36.6%	13.4%	N/A
Fleet Management: Completion date for all outstanding audit findings 4 weeks**		100%	N/A	N/A
Health & Safety: Conduct Health and Safety audit in each COPFS site annually**		100%	N/A	N/A

* New KPI for 2024-25
** New KPI for 2025-26

Learning and Development

KPI	Target	2025-26 Average	2024-25 Average	2023-24 Average
Mandatory Training Completions – 85% of target audience complete training*	85%	57.2%	N/A	N/A
Learning needs met – 95% of learners rate learning needs were met*	95%	92.0%	N/A	N/A
Completions of trauma informed e-Learning co – 90% of staff in legal roles have completed module 1 and 2*	90%	29.9%	N/A	N/A

* New KPI for 2025-26

Corporate Communications

KPI	Target	2025-26 Monthly Average	2024-25 Monthly Average	2023-24 Monthly Average
Achieve on average 9,000 page views of Update blog per month*	9,000	11,635	11,390	11,789
Publish an average of 8 stories per month on Update**	8	9	8	13
Achieve 80% of members reached on Viva Engage per month***	80%	80%	N/A	N/A
Achieve on average 45% read time on emails sent to staff****	45%	41%	47%	N/A

Notes:
* Target was 12,500 in 2024-25 and 7,500 in 2023-24
** Target reduced from 12 in 2023-24
*** Target was average 900 active daily users in 2024-25 (876) and was 1,000 in 2023-24 (981)
****New KPI for 2024-25 and target was 40% in 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 Strategic Board, Leadership Board and the Audit and Risk Committee.

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 the Leadership Board to ensure that they 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 2025-26 are reported in this Annual Report and Financial Statements. They record total outturn (resource and capital) of £254.7m (2024-25 restated: £232.2m) against the updated budget for 2025-26 of £264.7m (2024-25: £233.9m).

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). 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 against budget of £2.6m was due to the release of a material litigation case provision (£1.5m), recruitment delays against budgeted posts and natural attrition reducing staff costs and various non-staff efficiency savings (net underspend £1.1m). Recognising the fiscally challenging environment all departments are operating within, COPFS fully absorbed unfunded cost pressures in 2025-26 in postmortems arising from significant contract inflation (£1.7m), increased employer National Insurance contributions (£1.1m) and a proportion of the 2025-26 pay award (£1.7m).

The non-cash resource expenditure underspend of £3.4m is primarily a result of COPFS completing an in-year review of economic useful lives of assets. As a result of 2024-25 external audit recommendations, the COPFS depreciation accounting policy was revised. Completion of the in-year economic useful lives review resulted in £2.6m of depreciation and amortisation being written back to the SoCNE for re-lifed tangible and intangible assets. The remaining £0.8m underspend is an impact of the 2024-25 economic useful lives revisions.

The AME impairment underspend is a result of revaluation reserves offsetting forecast impairment (£2m) and an increase to property values from the 2025-26 revaluation exercise (£1.4m).

The slight capital expenditure underspend is primarily a result of IFRS16 lease additions for the Aberdeen, Gartcosh and Hamilton offices totalling less than original budget estimates (£0.15m).

The non-cash capital AME underspend of £0.5m is due to a change in estimates for IFRS16 dilapidation provisions.

The budget and outturn for 2025-26 was as follows:

2025-26	Original Approved Budget £m	Updated Budget £m	Outturn £m	Variance £m
Cash Resource Expenditure	225.2	227.6	225.1	(2.5)
Non-Cash Resource Expenditure	10.1	10.1	6.7	(3.4)
AME Impairment	-	13.2	9.8	(3.4)
Total Resource Expenditure	**235.3**	**250.9**	**241.6**	**(9.3)**
Capital Expenditure	12.4	12.4	12.2	(0.2)
Non-Cash Capital AME	1.4	1.4	0.9	(0.5)
Total Resource and Capital	**249.1**	**264.7**	**254.7**	**(10.0)**

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).

Reconciliation of outturn to Net Operating Costs	£'000	£'000
Net Operating Costs for the year ended 31 March per SOCNE*		**241,005**
add back Grant income (Note 3) (classified as capital)	590	
Total Resource Expenditure		**241,595**
PPE & Intangible Additions (Notes 5 & 6)	10,464	
Less PPE & Intangible Disposals (Notes 5 & 6)	(29)	
Grant Income (Note 3)	(590)	
Right of Use Asset Additions & Remeasurement (Note 7)	3,320	
Total Capital		**13,165**
Total Outturn		**254,760**

*Statement of Comprehensive Net Expenditure (SOCNE)

The table below further breaks down our total spend by COPFS business areas. Due to revised business areas under the Designed for Success re-structure that took place in 2025-26, two separate tables have been provided to present spend by business area in 2025-26 under the new structure and 2024-25 under the old structure:

Spend by Business Area New Structure 2025-26	Annual Spend 2025-26 £'000
Local Court	78,433
Death Investigations	34,737
National Casework	61,282
Litigation	2,212
Corporate Services	43,108
Crown Agent and Chief Executive Office	5,740
Centrally Managed Costs	(471)
Capital	12,241
Non-Cash Capital AME	924
Non-Cash and AME Impairment	16,554
Total	**254,760**

Spend by Business Area Old Structure 2024-25	Restated Annual Spend 2024-25 £'000
Local Court	67,907
Postmortems	10,677
Specialist Casework	79,237
Operational Support	24,259
Centrally Managed Costs	20,081
Capital	15,380
Non-Cash Capital AME	170
Non-Cash and AME Impairment	14,449
Total	**223,706**

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 75. Capital expenditure and net gain or loss on revaluation of property, plant & equipment are excluded as these contribute to all objectives.

Objectives	2025-26 Expenditure £000	2025-26 Income £000	2025-26 Net £000	2024-25 Restated 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.	218,463	(3,768)	214,695	186,191
To ensure that victims, nearest relatives and witnesses and those accused of an offence are treated with dignity and respect.	7,676	-	7,676	7,598
To ensure deaths which need further explanation are appropriately and promptly investigated.	18,634	-	18,634	17,823
Net Operating Costs	**244,773**	**(3,768)**	**241,005**	**211,612**

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

During 2025-26 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 10-13 under Progress against COPFS Strategic aims and included in the capital spend for 2025-26.

Total property, plant and equipment and intangible asset additions in the financial year 2025-26 were £10.5m (2024-25: £15.0m) in respect of capital refurbishments and investment in IT, to support the internal delivery of all our objectives (notes 5 and 6 on pages 91 to 94). This includes £0.6m 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, COPFS has, for many years, had a target for payment within 30 days. In 2025-26 performance against the 30-day target was 99.8% (2024-25: 99.7%).

COPFS also aspires to pay all undisputed invoices within 10 working days, in line with the Scottish Government target. During 2025-26 COPFS paid 99.6% within the 10-day period (2024-25: 99.9%).

In 2025-26, in line with the government policy, no interest was paid under the terms of the Late Payment of Commercial Debt (Interest) Act (2024-25: Nil).

Principal risks and uncertainties facing the business

COPFS manages risk in line with recognised public sector good practice and Scottish Government expectations. During 2025-26, the Audit and Risk Committee (ARC) has provided ongoing scrutiny of the organisation's risk profile, supported by regular reporting, deep dives on key risks, and assurance from Internal Audit, External Audit and inspectorates.

Over the course of the year, ARC and the Strategic and Leadership Boards have overseen a significant programme of work to modernise and strengthen COPFS's approach to risk management. This has included review of the existing Corporate Risk Register and associated governance arrangements, informed by feedback from Internal Audit's advisory review, which highlighted the need for greater clarity, consistency, ownership and usability of risk information to support decision-making.

As a result, COPFS has developed a new Risk Management Strategy, explicitly aligned to HM Treasury's *Orange Book* principles. This refreshed framework was presented to a joint Strategic and Leadership Board in March 2026 and sets out a more integrated and proportionate approach to managing strategic, operational and programme risks. Key features include clearer articulation of risk appetite and tolerance, strengthened ownership at senior level, defined escalation routes, improved assurance mapping, and closer integration of risk with performance management, planning and change activity.

During 2025-26, ARC discussions and risk deep dives confirmed that, while the framework approach to management of risk required enhancement, the principal risks and uncertainties facing COPFS remain broadly consistent with previous years, reflecting the organisation's operating environment and statutory responsibilities. These include:

- maintaining sufficient resource and financial sustainability to meet statutory and public expectations;
- leadership, capability, capacity and wellbeing of staff;
- organisational performance and service delivery, including resilience and business continuity;
- digital capability, cyber security, information governance and reliance on critical systems;
- delivery of major programmes and transformation activity;
- effective engagement with justice partners, stakeholders and the public; and

- managing external pressures such as economic conditions, legislative change and system wide dependencies across the justice sector.

For each corporate risk, controls and mitigating actions are in place to reduce the likelihood and impact to within an acceptable tolerance, with progress now monitored through routine reporting to the Leadership Board and ARC. The revised framework places greater emphasis on moving from descriptive risk narratives to actionable management insight, supported by clearer indicators, assurance sources and timebound improvement activity.

The Corporate Risk Register remains a living document. Under the new arrangements, strategic risks will be reviewed regularly by senior leaders and ARC, with underpinning directorate and programme level risk registers cascading from the corporate framework. This approach is intended to strengthen accountability, transparency and consistency, while enabling COPFS to respond more effectively to emerging risks and opportunities as the organisation continues to change and transform.

As reported in previous years, 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 2026 totalling £52.3m (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 97).

People and capability

We have continued to progress actions across all areas of our People Strategy over the last year and will continue to assess our transformational priorities in light of the upcoming 2030 Strategic Plan.

In 2025-26 we continued to deliver across the recommendations from our vicarious trauma review, ensuring that outcomes related to sexual offences and high court reviews were factored into our action planning. During this time, engagement with the vicarious trauma service has increased significantly, with more than three times as many employees now attending vicarious trauma support sessions. This continues to be an area of focus over the coming year.

Manager capability has been in scope with the dedicated leadership and management project board overseeing the development of improved recruitment and selection training for our people, including the launch of civil service Success Profiles, as well as the development and launch of a new leadership development programme. Performance management activity to support developmental conversations has also been in progress with the revision to our process, including the process for Senior Civil Servants, launching in early 2026-27.

Employee attendance is an area we have focussed on with People Directorate leads working in partnership with our managers to provide support for sustained absence, including the delivery of attendance management workshops in key areas.

The Scottish Prosecution College (SPC) continues to make progress delivering priority activities through engagement with our internal and external stakeholders. The College has listened and acted on feedback about the quality and type of learning on offer, working in partnership with our operational functions to deliver bespoke induction packages for case preparers and employees who have transferred into our newly established National Casework function. The continued roll out of trauma informed training this year included the piloting of enhanced level training related to evidence gathering. Body worn video modules were launched across the organisation, designed to strengthen knowledge, confidence and compliance when handling body worn video footage as the police rollout continues around the country.

Access to learning has improved with the launch of SPC Online booking capacity. Clearly positioned tools now help our people track their learning and people managers to track the progress of their teams.

Recruitment

COPFS has recruited to arising vacancies in a careful and planned way with oversight from the Workforce Planning Group and Leadership Board, which has Finance, HR and Operational Management representatives to aid corporate decision-making. As at the end of March 2026 excluding Advocate Deputes, COPFS employed 2,591 FTE (FTE including agency staff is 2,606), 745.85 FTE of the total number are qualified lawyers. The Service also employs 69 trainee solicitors and 41 Modern Apprentices. This has been an increase of 7.2% staff in post when compared to the 2,416 FTE (excluding agency staff and Advocate Deputes) at the end of March 2025. The Service also employs 74 Advocate Deputes as at the end of March 2026. Advocate Deputes are appointed by and accountable to the Lord Advocate however COPFS manage the remuneration of salary fees. Approximately 82.9% of the Service’s 2025-26 cash resource budget was spent on payroll costs, compared to 81.5% 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 2025 overall response rate was 54%

and the engagement rate was 64%. We continue to look for opportunities to engage with our employees to understand their views to improve the scores and a short-life working group is in the early stages of identifying actions to improve scores across COPFS in the 2026 survey.

We have well developed relationships with our recognised trade unions, FDA and PCS, with regular partnership meetings held across the year to address emerging issues.

Organisational efficiency

During 2025-26, COPFS continued to progress organisational efficiency while also delivering the Designed for Success programme. This year was the first of a two-year recalibration of the organisation's senior structure, governance and delivery arrangements, designed to create a clearer and more sustainable platform for future performance.

The Designed for Success programme introduced a new senior functional structure from 1 December 2025. This established clearer leadership responsibilities across Local Court, National Casework, Death Investigations, Litigation, Corporate Services and the Crown Agent and Chief Executive's Office. The changes are intended to improve accountability, strengthen strategic and delivery oversight, reduce duplication and support better prioritisation across the organisation.

COPFS also strengthened its corporate governance arrangements through the establishment of new Strategic and Leadership Boards, in line with its new corporate governance model. These boards are designed to provide clearer separation between strategic scrutiny, operational decision-making and assurance. The Leadership Board provides a more consistent forum for performance, risk, resources, workforce and change discussions, while the Strategic Board provides non-executive challenge and advice on longer-term organisational direction.

Efficiency activity during the year included continued progress with digital services, estates modernisation, Summary Case Management, the Defence Agent Service, Digital Evidence Sharing Capability, Witness Gateway and improvements in the use of management information. COPFS also continued to manage significant financial pressures through vacancy management, prioritisation of recruitment, non-staff efficiencies and active control of expenditure.

Given the 2026-27 budget settlement and increasing casework, COPFS will continue to ensure greater prioritisation and scheduling of transformation and modernisation activity. Our 2026-27 transformation portfolio is being developed on the principle of doing more with less, doing better, with stronger prioritisation, clearer benefits realisation and a more realistic assessment of operational capacity to support change. This will support both the next phase of Designed for Success and wider Transformational Change by ensuring that organisational change is affordable, deliverable and aligned to COPFS' strategic priorities.

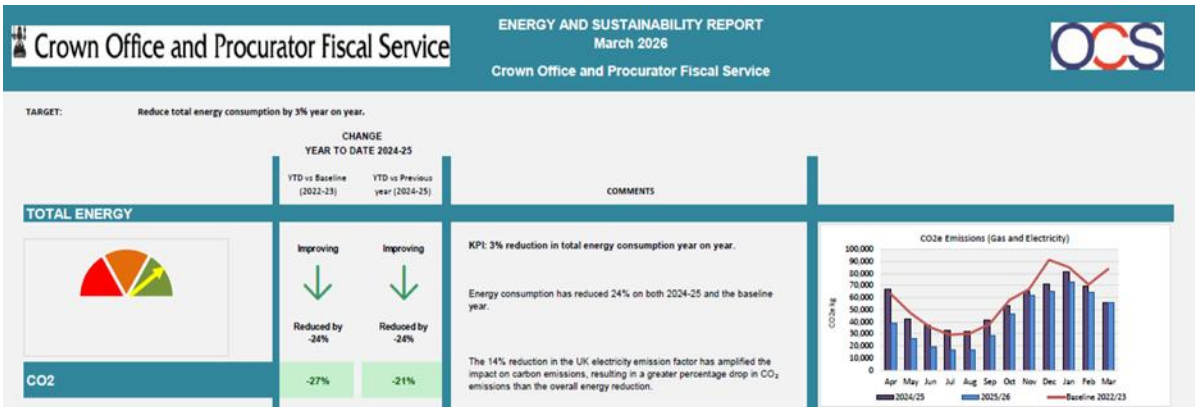
Environmental and sustainability

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 21% overall by the end of March 2026. 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 16% 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 coupled with the installation of a more effective air handling system within the Ballater Street Office reducing the dependency on gas as the system will supply both hot and cold air supply. The installation was completed December 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 (25-26)**
Electricity	**-19%**	**-14%**
Gas	**-27%**	**-16%**
CO_2e	**-27%**	**-21%**
Water	**-7%**	**+28%**
PV Output	**+101%**	**+7%**



Note: CO2e – Carbon dioxide equivalent emissions.

Electricity generation in the UK from renewable sources has increased and now accounts for almost 50.4% of generation, a 3.9% 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 (as reported in the 2024-25 annual report). 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 is therefore 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. This project included full insulation of the walls and roof and secondary glazing, and a low carbon heating system that concluded in December 2025. The completed building achieved an EPC score of 6 and an A+ rating. This building is therefore Zero Carbon Ready for when the grid electricity is generated from 100% renewable sources.

Further office decarbonisation is considered within individual replacement projects, but complete office retrofits are not possible within the COPFS capital allocation. These would require specific capital bids to Scottish Government or specific grant funded schemes if they become available. COPFS is in regular discussion with Scottish Government to ensure carbon reductions are within Scottish Government commitments and targets.

Staff Travel Survey

We recently conducted our annual COPFS Staff Travel Survey, the purpose to understand how our staff, who attend our offices, travel to work.

There has been an overall 5% rise in the number of staff who are using the train as a park and ride method of travel and a 7% drop in the percentage of staff using public transport alone. These figures are generally positive and when compared to the baseline year of 2022 the trends are positive in reducing the use of petrol and diesel cars for cleaner and greener alternatives as well as a significant increase in the use of public transport which helps to alleviate congestion and pollution in our towns and cities. In addition, this year the COPFS has included the categories of Cycling and walking to work.

Year	2022	2023	2024	2025	2026	Change 25-26
Method of Travel						
Petrol or Diesel Car	60%	51%	47%	33%	35%	2%
Hybrid Car	2%	6%	7%	9%	7%	-2%
Electric Car	0.6%	1%	4.5%	7%	5%	-2%
Car & Train	8%	12%	12.5%	11%	18%	7%

Train	**14%**	**12%**	**11.5%**	**20%**	**12%**	**-8%**
Car and Bus	**7%**	**7%**	**6.5%**	**4%**	**2%**	**-2%**
Bus	**8.4%**	**11%**	**11%**	**16%**	**17%**	**1%**
Cycle					**1%**	**1%**
Walk					**3%**	**3%**
Total	100%	100%	100%	100%	100%	

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 twenty-two electric vehicles with another three expected to be received before the end July 2026. The organisational target financial year for fully transitioning our fleet as far as practicable is 2030-31. In the year 2025-26 the electric fleet vehicles travelled 66,685 miles, an increase of 13,148 miles on 2024-25, and due to not using petrol/diesel, saving approximately 6.58 tonnes of CO_2 and providing a financial saving of approximately £2,580.

Governance

COPFS has a long-established climate change working group which is chaired by the Head of Estates. Membership of the group is from across the operational and corporate functions, Trade Unions, Leadership Board.

The group have revised the COPFS Net Zero Emissions, Environmental and Sustainability Policy originally developed in 2023 which identifies key targets aligned, where practicable, to the Just Transition to Net Zero targets set by Scottish Government. The terms of reference for the group are:

1. 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;
2. 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;
3. 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 operational functions Business Support Services and Estates;
4. 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 Leadership Board in any reports for either scrutiny and review or Executive decision;

5. To prepare a strategy setting out the proposed targets to be undertaken by the Climate Change Working Group, which will be presented to the Leadership Board. 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, upstream 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 2028 (delayed due to funding availability), adding no new petrol or diesel light commercial vehicles from end 2028 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 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.

To ensure the resilience of the COPFS Climate Change strategy there are a range of measures all of which contribute to reducing carbon emissions by 3% per year which is monitored by our energy consultants and measured by our Achilles Carbon reporting model for Scope1,2 and 3 emissions. In addition, the strategy commits to decarbonising the heating systems within the COPFS owned estate within the Scottish Government timescales and rationalising the estate footprint aligned to the SG Single Scottish Estate programme and utilising sustainable technologies such as photovoltaics, improved insulation, LED lighting, and triple glazing to reduce carbon emissions. The Strategy is both horizontally aligned to the COPFS people strategy and agile working model, the digital strategy which is improving business processes to reduce the printing of documents, the movement of people and the commuting of staff to offices. All of these measures contribute to the commitment of the Paris Agreement[16] to ensure climate change is less than 2^{o}C.

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 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.

COPFS continues to ensure that building maintenance, repair or replacement works include taking advantage of these opportunities to incorporate decarbonisation technologies wherever practicable. The Estates Strategy remains flexible enough to incorporate these opportunities.

Reporting

COPFS utilises the Achilles system which is a sustainability measurement tool that records/reports energy usage, staff travel, recycling of waste and operational printing, which is able to provide quarterly reports for relevant boards 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; 2024-25. The system is able to produce an annual report, with data analysis trends available from the baseline year to end of 2024-25 year. The supplier (Achilles) has conducted site visits in November 2025 to carry out audits of the mandatory data compliance for the years to 2024-25. COPFS has achieved successful accreditation for all previous audits.

The following table shows the GHG emissions and energy use for the period 01 April 2024 to 31 March 2025:

	01 April 2022 to 31 March 2023		01 April 2023 to 31 March 2024		Current reporting year 01 April 2024 to 31 March 2025	
	UK and offshore	Global (excluding UK and offshore)	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 tCO_2e (Scope 1)	807.15	N/A	832.75	N/A	768.82	N/A
Emissions from purchase of electricity, heat, steam and cooling purchased for own use tCO_2e (Scope 2, location-based)	569.60	N/A	606.23	N/A	529.95	N/A
Total gross Scope 1 & Scope 2 emissions tCO_2e	1,376.75	N/A	1,438.99	N/A	1,298.77	N/A
Total gross Scope 1 & Scope 2 emissions tCO_2e (all)	1,376.75		1,438.99		1,298.77	
Energy consumption used to calculate above emissions (kWh)	7,346,952.01	N/A	7,479,264.45	N/A	6,968,063.35	N/A
Gas (kWh)	3,846,291.76	N/A	3,813,751.55	N/A	3,351,958.90	N/A
Electricity (kWh)	2,890,676.96	N/A	2,927,697.56	N/A	2,559,521.46	N/A
Transport fuels (kWh)	191,962.65	N/A	206,839.68	N/A	205,651.59	N/A
Other energy sources (Scope 1 & 2) kWh	127,681.16	N/A	188,615.32	N/A	411,117.10	N/A
Transport fuels (Scope 3) kWh	290,339.48	N/A	342,360.33	N/A	439,814.31	N/A
Total gross Scope 1 & Scope 2 emissions by unit	N/A		7.21		5.21	

turnover/revenue (tCO_2e/£M)			
Total gross emissions from above by Budget allocated figure (annual forecast) (tCO_2e/Budget allocated figure (annual forecast))	0.0000075	0.0000072	0.0000057
Methodology	ISO14064 Part 1 2018 and Carbon Reduce	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 tCO_2e (Scope 3)	85.04	85.88	107.99
Emissions from other activities tCO_2e (Scope 3)	424.12	421.37	416.78
Total gross Scope 3 emissions tCO_2e	509.15	507.25	524.77
Total gross Scope 1, Scope 2 & Scope 3 emissions tCO_2e	1,885.90	1,946.24	1,823.54
Total gross GHG emissions per unit turnover/revenue (tCO_2e/£M)	N/A	9.75	7.32
Total gross emissions from above by Budget allocated figure (annual forecast) (tCO_2e/Budget allocated figure (annual forecast))	0.000010	0.0000097	0.0000080
Third Party verification	Verified to ISO14064 Part 1 2018 and Carbon Reduce	Verified to ISO14064 Part 1 2018 and Carbon Reduce	Verified to ISO14064 Part 1 2018 and Carbon Reduce

John Logue

John Logue

Accountable Officer

12 August 2026

The Accountability Report

Directors' report

Our priorities

COPFS' priorities contribute directly to the outcomes of the Scottish Government's Justice Vision and Priorities, which sets out a vision of a just, safe and resilient Scotland. COPFS contributes to that vision by working independently and collaboratively across the justice system to deliver effective prosecution, the investigation of deaths, and support for victims, witnesses, bereaved relatives and the wider public.

Our priorities and objectives for 2025-26 are detailed in the performance review, together with progress made against the Business Plan measures. Performance is now monitored through the Leadership Board, supported by functional reporting, performance dashboards and strengthened risk and assurance arrangements.

Delivering our objectives

COPFS has implemented a new senior structure through the Designed for Success programme. The structure is designed to strengthen accountability, improve organisational resilience and provide clearer leadership across the main areas of operational and corporate delivery.

As of the December 2025, COPFS organised itself into the following groups:

- Local Court, covering initial case processing and prosecutions in the Sheriff and Justice of the Peace courts.
- National Casework, covering High Court casework, including sexual offences, homicide, major crime and other serious casework.
- Death Investigations, covering the investigation of sudden, suspicious and unexplained deaths and related specialist work.
- Litigation, covering civil litigation and public inquiries.
- Corporate Services, covering finance, procurement, estates, human resources, digital, information governance, security, audit, performance and service improvement, and transformation and change.

In addition to the above groups, the Crown Agent and Chief Executive is directly responsible, through an enhanced CACE Office for the leadership of Private Office support, governance, communications, strategy and policy.

The new arrangements are intended to provide greater clarity of responsibility, strengthen the centre of the organisation, and support improved performance management, governance and decision-making.

Governance Structure

Under the revised governance structure as part of the Designed for Success programme, the previous Executive Board and standing committee model was replaced by a clearer board structure, with a Strategic Board and a Leadership Board.

The Strategic Board is chaired by Dame Alison Saunders, our Lead Non-Executive Director, and provides strategic advice, support and challenge to the Crown Agent and Chief Executive. Its focus is on organisational strategy, performance, risk, governance, capability and longer-term direction.

The Leadership Board is chaired by the Chief Operating Officer under the delegation of the Crown Agent and Chief Executive, and is the principal executive decision-making forum for COPFS. It considers performance, finance, risk, workforce, operational delivery and transformation. The Board supports clearer prioritisation and ensures that corporate decisions are taken collectively, with appropriate accountability for implementation.

The Audit and Risk Committee, now a committee of the Strategic Board, continues to support the Accountable Officer in relation to risk, control, governance and assurance.

The revised governance model strengthens the links between strategy, performance, risk, resources and change, and provides a stronger basis for organisational grip during the next phase of implementation. 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 Costs

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. 82.9% of the Service's 2025-26 cash resource budget was spent on staff costs, which is 1.4% higher than 2024-25 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 restructure contracts with our forensic pathology providers.

Digital

Digital technology remains central to COPFS' ability to deliver modern, resilient and user focused justice services. We have established strong digital foundations, supporting digital casework and online service delivery, and enabling effective digital collaboration with justice sector partners and stakeholders. These capabilities also support improved communication and engagement with service users.

Continuous service improvement included the national implementation of the Witness Gateway online service, enabling witnesses to access information about their case, and the Defence Agent Service (DAS), providing defence agents with online access to enhanced services and case information to support engagement with prosecutors. We worked with justice partners to implement the Digital Evidence Sharing Capability (DESC) for use in summary cases across the country.

During 2025-26, work progressed on the development of a new Digital and AI Strategies, which sets out how COPFS will modernise and transform its digital services, data capability and use of technology including AI to deliver modern prosecution services and the services our staff need to do their job well. Alongside this, we continued to strengthen our digital and cyber infrastructure to improve resilience and operational assurance, positioning COPFS to respond effectively to future service demands, system pressures and emerging risks.

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 518 procurement contracts in 2025-26 (2024-25: 254) amounted to £1.783m cash savings (2024-25: £2.417m) and £248k non-cash savings (2024-25: £378k), giving total savings of £2.031m (2024-25: £2.795m).

People

There were no compulsory redundancies in 2025-26, in line with the Scottish Government’s policy. As part of our medium-term financial and workforce planning we applied careful vacancy management before replacing staff that left the Service voluntarily through natural turnover during 2025-26.

We continued to promote the wellbeing of our people through regular engagement using our online communication tools, engagement with staff networks and promoting newly emerging good practice. We continue to operate our Agile Working Policy which allows our staff to work flexibly with agreement of their line manager and taking account of business demands.

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 and we are currently in a transition period reverting back to original time limits. 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 2026-27.

Details of Law Officers, Directors and Senior Officers

COPFS Law Officers 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.

During 2025-26 COPFS moved from the previous Executive Board model to a new governance and senior leadership structure under Designed for Success. This reflected the recommendations of the review of senior structure, governance and succession planning and the need to strengthen leadership capacity, clarify accountability and improve oversight across a larger and more complex service.

The new arrangements created a Strategic Board, chaired by a Non-Executive Director, and a Leadership Board, chaired by the Chief Operating Officer. The Strategic Board provides advice, scrutiny and challenge on COPFS' strategic direction, while the Leadership Board is responsible for executive decision-making, delivery, performance and risk.

During the reporting year, COPFS also refreshed its Non-Executive Director membership, supporting the transition to the new Strategic Board and Audit and Risk Committee arrangements.

The Strategic Board

The Strategic Board operated from June 2025 to March 2026 and met 4 times during the year. The number of meetings attended by each member of the Board is shown below.

Members of the Strategic Board during the year were:

Name	Role	Number of meetings attended during the year*
Alison Saunders	Non-Executive Director (Chair)	4/4
John Logue	Crown Agent and Chief Executive – Accountable Officer	4/4
Yvette Greener	Chief Operating Officer (from 1 September 2025)	2/2
Lindsey Miller	Deputy Crown Agent & Legal Director, Local Court (on part time secondment to UK Government)	4/4
Jim Brisbane	Director of Strategy	4/4
David Watt	Non-Executive Director	4/4
John Burns	Non-Executive Director	4/4

Christopher Andrew	Non-Executive Director (from February 2026)	1/1
Jennifer Connelly	Non-Executive Director (from February 2026)	1/1
Dia Debjani Banjeri	Non-Executive Director (from February 2026)	1/1
Annie Gunner-Logan	Non-Executive Director (to December 2025)	3/3
Helena Kiely	Non-Executive Director (to December 2025	3/3

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

The Leadership and Executive Boards

The Leadership Board operated from July 2025 to March 2026 and met 8 times during the year. The number of meetings attended by each member of the Board is shown below.

Members of the Leadership Board during the year were:

Name	Role	Number of meetings attended during the year*
Yvette Greener	Chief Operating Officer (Chair) (from 1 September 2025)	5/6
John Logue	Crown Agent and Chief Executive – Accountable Officer	8/8
Lindsey Miller	Deputy Crown Agent & Legal Director, Local Court (on part time secondment to UK Government)	6/8
Stephen McGowan	Legal Director, Litigation	8/8
Laura Buchan	Legal Director, Death Investigations (from 9 June 2025)	5/8
Katrina Parkes	Legal Director, National Casework (from 9 June 2025)	5/8
Keith Dargie	Chief Digital Officer	6/8
Marlene Anderson	Director of Finance, Procurement & Estates	8/8
Sarah Carter	People Director	7/8
Rachael Weir	Director of Policy (from 10 November 2025)	5/5
Rahul Singh	Chief of Staff (from 13 October 2025)	4/5
Jenny Stewart	Director of Transformation & Change (from 1 January 2026)	3/3
Jim Brisbane	Director of Strategy	5/8
Lindsay McIntosh	Director of Performance and Service Improvement (from 1 December 2025)	4/4

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

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

The Executive Board operated from April 2025 to May 2025 and met once during the year, prior to being replaced by the Leadership and Strategic Boards. 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)	1/1
Stephen McGowan	Deputy Crown Agent Major Cases	1/1
Lindsey Miller	Deputy Crown Agent & Legal Director, Local Court (on part time secondment to UK Government)	1/1
Andrew Laing	Deputy Crown Agent Local Court	1/1
Kenny Donnelly	Deputy Crown Agent Specialist Casework	0/1
Ruth McQuaid	Deputy Crown Agent High Court	0/1
Keith Dargie	Head of Business Services	0/1
Marlene Anderson	Director of Finance, Procurement & Estates	1/1
Sarah Carter	People Director	1/1
Jim Brisbane	Director of Strategy	1/1
David Watt	Non-Executive Director	1/1
Alison Saunders	Non-Executive Director	1/1
Annie Gunner Logan	Non-Executive Director	1/1
John Burns	Non-Executive Director	1/1
Helena Kiely	Non-Executive Director	1/1

Non-Executive Directors

NXDs who served during 2025-26 are detailed below:

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. Member of the Executive Board and then the Strategic Board. Left December 2025.	• 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 Strategic Board and Chair of the Audit and Risk Committee. (Was also member of the Executive Board).	• Non-executive board member, King's and Lord Treasurer's Remembrancer • Chair of Scottish Parliamentary Corporate Body Advisory Audit Board • Chair 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 (until October 2025). • Trustee of various component entities of The Church of Scotland
Helena Kiely	Appointed a NXD by the Crown Agent and Chief Executive in February 2025 and was a member of the Strategic Board and the Audit and Risk Committee. Left December 2025.	• 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 2026 and is a member of the Strategic Board and the Audit and Risk Committee. Previously appointed as a temporary NXD and member of Executive Board and Audit and Risk Committee in February 2025.	• Nothing to disclose
Christopher Andrew	Appointed a NXD by the Crown Agent and Chief Executive in February 2026 and is a member of the Strategic Board and the Audit and Risk Committee.	• Nothing to disclose

Jennifer Connelly	Appointed a NXD by the Crown Agent and Chief Executive in February 2026 and is a member of the Strategic Board and the Audit and Risk Committee.	• Nothing to disclose
Dia Debjani Banjeri	Appointed a NXD by the Crown Agent and Chief Executive in February 2026 and is a member of the Strategic Board.	• Nothing to disclose
Alison Saunders	Appointed a NXD by the Crown Agent and Chief Executive in April 2025 and is the Chair of the Strategic Board.	• 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 the organisation is directed and controlled. It enables COPFS to monitor achievement of its strategic objectives, assess whether those objectives are delivering appropriate services and value for money, and provide assurance to the Accountable Officer.

COPFS complies with the principles of corporate governance as outlined in the Scottish Public Finance Manual, the Civil Service Code and relevant elements of the Good Governance Standard for Public Services. The Scottish Public Finance Manual is issued by Scottish Ministers to provide guidance on the proper handling and reporting of public funds. Within COPFS, it is supported by internal financial guidance, including the Finance Manual known as Making the Most of Our Money books.

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.

Crown Agent and Chief Executive

The Crown Agent and Chief Executive is Head of Service, Head of Profession 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.

Strategic Board

During 2025-26, COPFS established a Strategic Board as part of the Designed for Success programme. The Strategic Board is chaired by a Non-Executive Director and provides strategic advice, support and challenge to the Crown Agent and Chief Executive. Its role is to review and discuss progress against the Strategic Plan, consider key performance and management information, scrutinise priority areas and provide challenge on organisational direction, risk and capability. The Strategic Board supports the Accountable Officer by strengthening non-executive scrutiny and assurance, but it is not an executive decision-making body.

Leadership Board

COPFS also established a Leadership Board, chaired by the Chief Operating Officer, under delegation of the Crown Agent and Chief Executive. The Leadership Board is the principal executive decision-making forum for COPFS where it considers organisational performance, finance, risk, workforce, transformation, operational delivery and corporate priorities. The Leadership Board enables senior leaders to take collective decisions, align resources to priorities and hold functions to account for delivery.

The Leadership Board also strengthens the link between performance and risk. It receives regular performance reporting, functional updates and assurance on key areas of pressure. In 2025-26 this included scrutiny of areas where performance was below target and mitigating actions.

Audit and Risk Committee

The Audit and Risk Committee continues to support the Accountable Officer in his responsibilities for risk, control, governance and assurance. The Committee comprises Non-Executive Directors and is chaired by a Non-Executive Director. It considers internal and external audit activity, risk management, assurance mapping, the annual accounts and wider governance matters. 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 2025-26.

Risk Management

During 2025-26, COPFS continued to strengthen its approach to risk management. Work was undertaken to refresh the Corporate Risk Register and associated governance arrangements, informed by Internal Audit's advisory review of risk management. The revised approach is aligned to HM Treasury's Orange Book principles and is intended to provide clearer ownership, escalation routes, risk appetite and links between risk, performance, planning and change activity.

Governance implementation

The revised governance arrangements represent a significant step change in how COPFS is led and managed. The first year of implementation has focused on establishing the core boards, clarifying the role of the centre, improving the flow of performance and risk information, and creating a stronger framework for executive grip. Further work will continue in 2026-27 to embed the new arrangements, strengthen board discipline, improve the quality of management information and ensure that decisions are followed through consistently.

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 Operational Security Group and all information security incidents are reported to the Information Assurance Group. Any incidents or breaches 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 appropriately reflected in 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 undertaken by the Scottish Government Directorate for Internal Audit and Assurance. The annual audit plan is agreed by the Audit and Risk Committee ahead of the start of the financial year.

In financial year 2025–26, Internal Audit completed two assurance reviews and one advisory review. The assurance reviews covered Case Marking and Health and Safety, both of which received Reasonable Assurance opinions. The advisory review focused on Risk Management, providing support and insight to inform the ongoing review and refresh of the Corporate Risk Register and associated risk management processes.

Internal Audit also carried out follow-up reviews on previous audits, including Business Continuity and Service Resilience, Counter Fraud and Awareness, and Business Planning, to assess progress against agreed recommendations. These confirmed that implementation is progressing, with some recommendations fully implemented and others partially implemented, largely due to resourcing pressures.

The Annual Assurance Report for 2025–26 was presented to the Audit and Risk Committee in May 2026. The overall opinion on COPFS's risk management, control and governance arrangements for the year was Reasonable Assurance. Internal Audit concluded that controls are broadly adequate but require improvement in some areas, with weaknesses in risk, governance and/or control arrangements that are not considered significant. Engagement with senior management and the Audit and Risk Committee continues to be strong, and Internal Audit noted progress in implementing audit recommendations and improvements in oversight and governance arrangements during the year.

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. Its vision is to promote excellence and confidence in Scotland's prosecution service through independent, evidence-based scrutiny.

COPFS takes the findings of Inspectorate reports seriously. A strategic lead is appointed for each inspection, with responsibility for developing and overseeing an action plan to address recommendations. Progress is monitored through COPFS governance arrangements, with oversight from the Audit and Risk Committee where appropriate.

During 2025-26, COPFS continued to respond to themes raised by recent Inspectorate reports, including the prosecution of domestic abuse cases at sheriff summary level and the handling of enquiries through the National Enquiry Point. These reports highlighted the need for continued improvement in case preparation, communication with victims and witnesses, and the consistency and responsiveness of services.

In March 2026 the Inspectorate of Prosecution and HM Inspectorate of Constabulary in Scotland published the report of its joint inspection of “Citing witnesses in the sheriff court”.

The Designed for Success programme, the development of the new governance structure and the continued focus on victim and witness communication provide an important framework for responding to these themes. Enabled through a new Director for Performance and Service Improvement, the Leadership Board will be supported through clearer ownership of actions arising from inspection, audit and review activity, while the Audit and Risk Committee will continue to provide assurance on progress and completion.

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 Leadership Board considers the direction of COPFS’s planned changes and operational performance;
- The Audit and Risk Committee whose membership is comprised entirely of Non-Executive Directors, one of whom chairs the meetings and reports to the Strategic Board;
- Assurance Mapping exercises are carried out quarterly 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 2025-26 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 2025-26. A full self-assessment against the Best Value characteristics has been carried out for 2025-26 and was reported to ARC in May 2026.

Significant governance issues

During 2025-26, a total of 408 incidents and personal data breaches relating to data handling were reported. A further 37 cases remain under investigation, and 38 incidents were attributed to the actions of external agencies, such as Police Scotland. Following investigation, 11 personal data breaches were assessed as presenting a risk to the rights and freedoms of individuals that had or would likely have a significant determinantal effect on them. These breaches were therefore reported to the Information Commissioner's Office (ICO). Of those reported to the ICO, 6 resulted in no formal action due to steps taken by COPFS to mitigate any risk. Five cases remain under investigation by the ICO. In all cases, including those where no action was taken by the ICO, the Information Governance and Security Assurance Unit (IGSAU) took appropriate steps to mitigate risk. IGSAU continues to analyse incident trends to identify opportunities for improvement and is working with colleagues across COPFS to review and strengthen relevant policies, guidance and staff training, with the aim of reducing the likelihood of recurrence.

Conclusion

Overall in 2025-26 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 2025-26 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 53). 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

John Logue

Accountable Officer

12 August 2026

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 2025, COPFS agreed a two year pay deal with our recognised trade unions for delegated (non SCS) grades, which included committed to maintaining our pay parity agreement.

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.

We continue to work closely with our staff equality networks and equality ambassadors, 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 anti-racism beginning with training for our senior leaders. We have also taken forward work in support of care experienced applicants and working with other government departments to secure care leaver internship opportunities.

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 anti-racism.

We continue to develop and implement our business plans with inclusion an integral element. The Equality Board, chaired by a member of Leadership Board, 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 number of employees identifying as being from a minority ethnic background has increased from 6.2% employees in March 2025 to 6.6% as at 31 March 2026. We continue to monitor recruitment and retention outcomes to measure the success of our policies.

The average number of days lost due to sickness absence in 2025-26 was 10.2 days per employee. We recorded 9.9 days in 2024-25 and 9.2 days in 2023-24. This is routinely analysed and discussed by senior management and the Corporate Health and Wellbeing Committee. COPFS continues to work with See Me Scotland demonstrating our commitment to tackling mental health stigma and discrimination in work.

We achieved Silver ENEI Tide Benchmarking (Employers Network for Equality and Inclusion) accreditation in 2025. This recognised our continuing good practice but highlighted the necessity of reviewing to continuously improve employee experience.

COPFS achieved Carer Positive Exemplary accreditation, the highest level of recognition in the national Carer Positive scheme. This was achieved through collaborative work across the Carer's network, ambassadors, HR, managers and trade union colleagues.

We make significant investment in the development of all our staff including our modern apprenticeship programme, traineeship programme, new depute foundation programme and regular professional learning throughout the year. We have made significant progress with the implementation of people management learning and leadership development programmes, which will be evaluated and scaled up in the year ahead. Development and learning are 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 participate in the Disability Confident Employer Scheme. COPFS is therefore a 'Disability Confident' employer. As at 31 March 2026 there were 267 (10.3% employees declaring a disability which is higher than the 223 (9.2%) reported as at 31 March 2025. One of the support features for employees with a disability, whether to support mental or physical health, disability or wellbeing, 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 clear, timely and engaging communications with our people to provide relevant information in an accessible way, supporting understanding, enabling feedback, and ensuring messages are delivered consistently.

We take advantage of available technology to ensure the most appropriate channel is used. In 2025-26 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 80% of members reached 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 our 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 2025 with a focus on history: unearthing the past, empowering the present. The event brought colleagues together from across Scotland to share ideas and celebrate achievements across a range of equality categories.

Service Contracts / Appointments

Members of the Leadership, Executive and Strategic Boards

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 Leadership, Executive and Strategic Boards 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 Boards 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. Due to the transition of the administration of the PCSPS from MyCSP to Capita on 1 December 2025 the latest accounts for 2025-26 are unavailable. The latest accounts available can be found in the Civil Superannuation's annual account for 1 April 2024 to 31 March 2025. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation [Civil Superannuation annual account 2024 to 2025 - GOV.UK].

Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into 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. This is known as "rollback".

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2025 and 31 March 2026, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures should the rolled back position i.e., PCSPS benefits for that period.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. 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.](www.civilservicepensionscheme.org.uk)

For 2025-26, employers' contributions of £35,524,583 were payable to the PCSPS (2024-25: £31,711,353) at the rate of 28.97% of pensionable pay. 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 2025-26 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 with an employer contribution. Employers' contributions paid in 2025-26 were £164,050 (2024-25: £132,175). 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 £6,335 (2024-25: £4,931), 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 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, including the introduction of the new scheme. Employers' contributions of £63,887 were paid in 2025-26 (2024-25: £65,751). Approximately £64,000 of employer's contributions are expected in 2026-27.

Contributions due to the partnership pension providers at the balance sheet date were £3,055,633 (31 March 2025: £2,725,449). Contributions prepaid at that date were nil (31 March 2025: 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 or the Leadership 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 2025-26 or 2024-25.

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 cost.

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

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 2025-26 was £255 per day (2024-25: £237 per day). From 1 April 2025 a new separate rate of £280 per day was implemented for Board and Committee Chairs.

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 2025-26:

Relevant Union Officials

Number of employees who were relevant Union Officials	Full-time equivalent employee number
25	1.79

Percentage of time spent on facility time

Percentage of time	Number of employees
0 - 0.99%	10
1 - 51%	14
51 - 99%	0
100%	1

Percentage of pay bill spent on Facility Time

	Value in £ and %
Total Cost of Facility Time	£171,025
Total Pay Bill	£188,736,020
% of total pay bill spent on facility time	0.09%

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 ended 31 March 2026 were as follows:

Officials	Salary 2025-26	Salary 2024-25	Benefits in Kind Nearest £000 2025-26	Benefits in Kind Nearest £000 2024-25	Pension Benefits (to nearest £000) 2025-26	Pension Benefits (to nearest £000) 2024-25	Total (to nearest £000) 2025-26	Total (to nearest £000) 2024-25
Dorothy Bain KC-Lord Advocate	147,656	143,077	-	-	62,000	56,000	210,000	199,000
Ruth Charteris KC-Solicitor General	127,404	123,453	-	-	60,000	54,000	187,000	177,000

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 2026 £000	Real increase in pension at age 65 £000	CETV at 31 March 2026 £000	CETV at 31 March 2025 £000	Real increase in CETV £000
Dorothy Bain KC-Lord Advocate	15 - 20	2.5 - 5	333	249	63
Ruth Charteris KC-Solicitor General	15 - 20	2.5 - 5	229	172	47

Executive Directors

The Executive Directors' remuneration are detailed below:

Officials	Salary £000 2025-26	Salary £000 2024-25	Benefits in Kind Nearest £100 2025-26	Benefits in Kind Nearest £100 2024-25	Pension Benefits Nearest £1,000 2025-26	Pension Benefits Nearest £1,000 2024-25	Total £000 2025-26	Total £000 2024-25
John Logue - Crown Agent and Chief Executive/Accountable Officer	145-150	140-145	-	-	75,000	90,000	220-225	230-235
Yvette Greener – Chief Operating Officer (from 1 September 2025)	65-70 (FTE 115-120)	-		-	65,000	-	130-135 (FTE 180-185)	-
Stephen McGowan – Legal Director, Litigation	120-125	115-120	-	-	43,000	70,000	160-165	185-190
Lindsey Miller – Deputy Crown Agent and Legal Director, Local Court (on part time secondment to UK Government)	80-85 (FTE 120-125)	75-80 (FTE 115-120)	-	-	28,000 (FTE 42,000)	48,000 (FTE 75,000)	110-115 (FTE 160-165)	120-125 (FTE 190-195)
Laura Buchan – Legal Director, Death Investigations (from 9 June 2025)	90-95 (FTE 110-115)	-	-	-	80,000	-	170-175 (FTE 190-195)	-
Katrina Parkes – Legal Director, National Casework (from 9 June 2025)	90-95 (FTE 105-110)	-	-	-	103,000	-	190-195 (FTE 210-215)	-
Kenny Donnelly – Deputy Crown Agent Specialist Casework (to 4 September 2025)	45-50 (FTE 105-110)	110-115	-	-	26,000	71,000	70-75 (FTE 130-135)	185-190
Ruth McQuaid – Deputy Crown Agent High Court (to 13 July 2025)	30-35 (FTE 105-110)	115-120	-	-	3,000	72,000	35-40 (FTE 110-115)	185-190
Jennifer Harrower – Deputy Crown Agent Local Court (to 31 March 2025)	-	115-120	-	-	-	161,000	-	275-280
Andrew Laing - Deputy Crown Agent Local Court (from 10 March 2025 to 26 October 2025)	65-70 (FTE 110-115)	5-10 (FTE 100-105)	-	-	83,000	7,000	145-150 (FTE 195-200)	10-15 (FTE 105-110)
Keith Dargie - Chief Digital Officer	100-105	100-105	-	-	15,000	110,000	115-120	210-215
Marlene Anderson – Director of Finance, Procurement & Estates	90-95	90-95	-	-	37,000	35,000	130-135	125-130
Sarah Carter – People Director	90-95	90-95	-	-	29,000	67,000	120-125	155-160

Jim Brisbane – Director of Strategy	75-80	-	-	-	5,000	-	80-85	-
Lindsey McIntosh – Director of Performance and Service Improvement (from 1 December 2025)	30-35 (FTE 95-100)	-	-	-	11,000	-	40-45 (FTE 105-110)	-
Jenny Stewart – Director of Transformation and Change (from 1 January 2026)	15-20 (FTE 95-100)	-	-	-	4,000	-	20-25 (FTE 100-105)	-
Rahul Singh – Chief of Staff (from 13 October 2025)	40-45 (FTE 90-95)	-	-	-	17,000	-	60-65 (FTE 110-115)	-
Rachael Weir – Director of Policy (from 10 November 2025)	40-45 (FTE 90-95)	-	-	-	27,000	-	65-70 (FTE 120-125)	-

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.

Sarah Carter's pension benefits at 31 March 2025 has been amended from £58k as disclosed in the 2024-25 Annual Report and Accounts, to £67k due to an understatement in prior year pension data provided by MyCSP.

Andrew Laing's pension benefits at 31 March 2025 has been amended from £2k as disclosed in the 2024-25 Annual Report and Accounts, to £7k due to an understatement in prior year pension data provided by MyCSP.

From 15/12/25 Stephen McGowan job title changed from Deputy Crown Agent, Serious Casework to Legal Director, Litigation.

Keith Dargie was the Head of Business Services until 06/10/25, and the Chief Digital Officer thereafter. Keith Dargie remained an Executive Director during both roles.

From 01/01/2022 Lindsey Miller – Deputy Crown Agent & Legal Director Local Court (previously Deputy Crown Agent Operational Support until 15/12/25) has been on part time secondment to the UK Government. £54,814 of total salary costs (including employers pension and National Insurance contributions) were recovered from the UK Government in 2025-26 (2024-25: £60,245).

The 2025-26 salary figure disclosed for Kenny Donnelly – Deputy Crown Agent Specialist Casework does not include a settlement of £94,400 which was agreed and paid in 2025-26.

The 2024-25 salary figures disclosed for Jennifer Harrower – Deputy Crown Agent Local Court and Ruth McQuaid – Deputy Crown Agent High Court, do not include a settlement of £94,400 each with were agreed in 2024-25 and 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 2025-26, 6 individuals received remuneration in excess of the highest-paid director (2024-25: 19). The decrease from 2024-25 is due to timing differences between Senior Civil Servant and Advocate Depute pay awards.

	Movement
Highest Earning Director's Remuneration*	4%
Average change in other Staff**	5.95%

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

	2025-26	**2024-25**	**Movement**
Median Salary	41,643	39,986	4.14%
Ratio to highest paid Director	3.5:1	3.6:1	
25 percentile	30,803	29,013	6.17%
Ratio to highest paid Director	4.8:1	4.9:1	
75 percentile	74,820	65,257	14.65%
Ratio to highest paid Director	2.0:1	2.2:1	
Range of staff remuneration	26,245 to 166,508	25,235 to 166,508	

NOTE: The increase in average salary is due to the 2025-26 pay award. The pay ratios have decreased slightly from 2024-25 due to overall pay for COPFS employees increasing and the highest paid Director remaining static due to a timing difference of Advocate Depute pay awards. 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 26 and related lump sum (£000)	Real increase in pension and related lump sum at pension age (£000)	CETV at 31 March 2026 (£000)	CETV at 31 March 2025 (£000)	Real increase in CETV (£000)	Employer contribution to partnership pension account (Nearest £100)
John Logue - Crown Agent and Chief Executive/ Accountable Officer	60-65 plus lump sum of 150 - 155	2.5-5 plus lump sum of 0-2.5	1,407	1,274	58	-
Yvette Greener – Chief Operating Officer (from 1 September 2025)	45-50 plus lump sum of 105-110	2.5-5 plus a lump sum of 2.5-5	971	894	55	-
Stephen McGowan – Legal Director, Litigation	45-50 plus a lump sum of 100-105	2.5-5 plus a lump sum of 0	947	866	28	-
Lindsey Miller – Deputy Crown Agent and Legal Director, Local Court (on part time secondment to UK Government)	50-55 plus a lump sum of 125-130	2.5-5 plus a lump sum of 0	1,152	1,062	28	-
Laura Buchan – Legal Director, Death Investigations (from 9 June 2025)	35-40 plus a lump sum of 80-85	2.5-5 plus a lump sum of 5-7.5	693	598	62	-
Katrina Parkes – Legal Director, National Casework (from 9 June 2025)	35-40 plus a lump sum of 80-85	5-7.5 plus a lump sum of 7.5-10	703	586	85	-
Kenny Donnelly – Deputy Crown Agent Specialist Casework (to 4 September 2025)	45-50 plus a lump sum of 120-125	0-2.5 plus a lump sum of 0.-25	1,172	1,132	21	-
Ruth McQuaid – Deputy Crown Agent High Court (to 13 July 2025)	45-50 plus a lump sum of 120-125	0-2.5 plus a lump sum of 0	1,168	1,135	-2	-
Jennifer Harrower – Deputy Crown Agent Local Court (to 31 March 2025)	-	-	-	1,344	-	-
Andrew Laing - Deputy Crown Agent Local Court (from 10 March 2025 to 26 October 2025)	45-50 plus a lump sum of 120-125	2.5-5 plus a lump sum of 7.5-10	1,156	1,032	81	-
Keith Dargie – Chief Digital Officer	55-60 plus a lump sum of 145-150	0-2.5 plus a lump sum of 0	1,398	1,341	4	-
Marlene Anderson – Director of Finance, Procurement & Estates	20-25	0-2.5	370	322	30	-

Sarah Carter – People Director	35-40	0-2.5	623	573	14	-
Jim Brisbane – Director of Strategy	10-15 plus a lump sum of 10-15	0-2.5 plus a lump sum of 0	189	187	0	-
Lindsey McIntosh – Director of Performance and Service Improvement (from 1 December 2025)	0-5	0-2.5	56	47	7	-
Jenny Stewart – Director of Transformation and Change (from 1 January 2026)	40-45	0-2.5	791	782	1	-
Rahul Singh – Chief of Staff (from 13 October 2025)	5-10	0-2.5	96	85	7	-
Rachael Weir – Director of Policy (from 10 November 2025)	30-35 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	658	626	22	-

The CETV of Sarah Carter at 31 March 2025 has been amended from £565k as disclosed in the 2024-25 Annual Report and Accounts, to £573k due to an understatement in prior year CETV data provided by MyCSP.

The CETV of Andrew Laing at 31 March 2025 has been amended from £1,027k as disclosed in the 2024-25 Annual Report and Accounts, to £1,032k due to an understatement in prior year CETV data provided by MyCSP.

Non-Executive Directors (NXDs) of the Executive Board

NXD remuneration is listed below:

Name	2025-26 Remuneration £000	2025-26 Benefits in Kind	2024-25 Remuneration £000	2024-25 Benefits in Kind
David Watt	5-10	-	0-5	-
John Burns (Joined February 2025)	0-5	-	0-5	-
Alison Saunders (Joined April 2025)	0-5	-	-	-
Christopher Andrew (Joined February 2026)	0-5	-	-	-
Jennifer Connelly (Joined February 2026)	0-5	-	-	-
Dia Debjani Banjeri (Joined February 2026)	0-5	-	-	-
Helena Kiely (Joined February 2025 – left December 2025)	-	-	0-5	-
Annie Gunner Logan (Joined February 2025 – left December 2025)	0-5	-	0-5	-
Vanessa Davies (Until December 2024)	-	-	0-5	-

Staff Costs

Staff costs account for 82.9% of our cash running costs budget. 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	2025-26 Total £000	2024-25 Total £000
Wages and Salaries	133,877	275	134,152	120,858
Social Security Costs	17,871	40	17,911	13,318
Apprenticeship Levy	654	-	654	580
Other Pension Costs	35,698	62	35,760	31,913
Sub-Total	**188,100**	**377**	**188,477**	**166,669**
Inward Secondments	748	-	748	923
Early Departure Costs	-	-	-	(129)
Injury Benefit Claims	(180)	-	(180)	73
Agency, Temporary and Contract Staff	304	-	304	269
Sub-Total	**188,972**	**377**	**189,349**	**167,805**
Less Recoveries in Respect of Outward Secondments	(236)	-	(236)	(307)
Total	**188,736**	**377**	**189,113**	**167,498**

Note 1. Ministers are paid by the Scottish Parliamentary Corporate Body.

Note 2. 2024-25 totals include Ministers salaries of £359,000.

The following table summarises some key information about our workforce:

Full Time Equivalent for staff as at 31 March 2026	All staff 2025-26	All staff 2024-25	Male staff 2025-26	Male staff 2024-25	Female staff 2025-26	Female staff 2024-25
Senior Civil Servants	19	19	10	11	9	8
Leadership Board Directors (Executive Board Directors in 2024-25)	13	10	4	5	9	5
Other permanent staff	2,503	2,337	763	698	1,740	1639
Fixed term appointments	42	39	16	13	26	26
Secondees	8	7	2	1	6	6
Agency staff	15	12	9	9	6	3
Sub-Total	**2,600**	**2,424**	**804**	**737**	**1,796**	**1687**
Non-Executive Directors	6	4	3	2	3	2
Advocate Deputes	74	75	47	49	27	26
Total	**2,680**	**2,503**	**854**	**788**	**1,826**	**1715**

Note: The gender split is not subject to audit

The ‘Designed for Success’ Governance restructure that took place in 2025-26 resulted in the establishment of the Leadership Board in place of the Executive Board (see page 37 for further details). The FTE figures provided therefore reflect Leadership Board Directors at 31 March 2026 (2025-26) and Executive Board members at 31 March 2025 (2024-25).

Advocate Deputes are accountable to Scotland’s Law Officers (Lord Advocate), however COPFS manage the remuneration of the Advocate Depute salary fees which are included in the Staff Costs figures provided on page 66.

FTE Equivalent Table as at 31 March 2026

People

	2025-26	2024-25
FTE*	2,600	2,424

*Excludes Non-Executive Directors and Advocate Deputes

Gender

	2025-26	2024-25
Female	68%	70%
Male	32%	30%

Leadership Board (2025-26), Executive Board (2024-25)

	2025-26	**2024-25**
Female	69%	50%
Male	31%	50%

Trainees

	2025-26	**2024-25**
Female	59%	68%
Male	41%	32%

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 2025-26 (2024-25: 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.

There was one settlement agreement in year (2024-25: Two) totalling £94k (2024-25: £189k).

Ill-health retirement costs are met by the Civil Service Pension Scheme. There were five ill health retirements during 2025-26 (2024-25: 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 £3.18m that is received through recharges for services to KLTR amounting to £1.92m and LINETS (Legal Information Network for Scotland) amounting to £1.19m. A further £0.07m was received during 2025-26. 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

		2025-26 £000	2024-25 £000
Cash losses	5 cases (2024-25; 1 cases)	8	1
Special Payments	17 cases (2024-25; 20 cases)	462	685
Totals		**470**	**686**

There were no other special payments exceeding the reporting threshold of £300,000 during 2025-26 (2024-25: Nil).

There were no gifts (2024-25: Nil) and no remote contingent liabilities (2024-25: Nil) during 2025-26.

John Logue

John Logue

Accountable Officer

12 August 2026

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 2026 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Government Financial Reporting Manual (the 2025/26 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2026 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2025/26 FReM; and
- have been prepared in accordance with the requirements of the 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 1 June 2026. My period of appointment is two years, covering 2025/26 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 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, Procurement and Estates 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, Procurement and Estates 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.

Lisa Duthie

Lisa Duthie
Audit Director

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

12 August 2026

The Financial Statements

Statement of Comprehensive Net Expenditure (SoCNE)

For the year to 31 March 2026

	Notes	2025-26 £000	Restated 2024-25 £000
Administration Costs			
Staff costs*		188,736	167,139
Other Administrative Costs	2	55,542	52,426
Gross Administrative Costs		**244,278**	**219,565**
Operating Income Applied	3	(3,768)	(8,420)
Net Administrative Costs		**240,510**	**211,145**
Finance Expense	2	495	467
Net Operating Costs for the year ended 31 March		**241,005**	**211,612**
<u>Other Comprehensive Net Expenditure</u>			
Items that will not be classified to net expenditure			
Net (gain)/loss on revaluation of property, plant & equipment		1,612	(854)
Total Comprehensive Expenditure for the year ended 31 March		**242,617**	**210,758**

*See staff costs breakdown on page 66

The notes on pages 79 - 102 form part of these accounts.

Statement of Financial Position

As at 31 March 2026

	Notes	31 March 2026 £000	31 March 2025 £000
Non-Current Assets:			
Property, Plant and Equipment	5	17,668	24,206
Intangible Assets	6	27,768	25,774
Right of Use Assets	7	45,355	45,099
Trade and Other Receivables	8	1,015	1,274
Total Non-Current Assets Current Assets		**91,806**	**96,353**
Trade and Other Receivables	8	6,971	9,203
Cash and Cash Equivalents	9	3,934	2,747
Total Current Assets		**10,905**	**11,950**
Total Assets		**102,711**	**108,303**
Current Liabilities			
Trade and Other Payables	10	(27,814)	(23,308)
Leases	12	(2,343)	(2,450)
Provisions	11	(2,542)	(4,294)
Total Current Liabilities		**(32,699)**	**(30,052)**
Total Assets less Current Liabilities		**70,012**	**78,251**
Non-Current Liabilities (> 1 year)			
Leases	12	(42,606)	(42,672)
Provisions	11	(2,222)	(714)
Total Non-Current Liabilities		**(44,828)**	**(43,386)**
Total Assets less Total Liabilities		**25,184**	**34,865**
Taxpayers’ Equity and Other Reserves			
General Fund	SoCTE*	23,091	31,024
Revaluation Reserve	SoCTE*	2,093	3,841
Total Equity		**25,184**	**34,865**

*Note: SoCTE is the Statement of Changes in Taxpayers’ Equity (please see page 78)

The notes on pages 79 - 102 form part of these accounts.

The Accountable Officer authorised these financial statements for issue on 12 August 2026.

John Logue

John Logue

Accountable Officer 12 August 2026

Statement of Cash Flows

For the year ended 31 March 2026

	Notes	2025-26 £000	Restated 2024-25 £000
Net Cash Outflow from Operating Activities	A	(220,942)	(195,214)
Net Cash Outflows from Investment Activities	B	(8,807)	(15,543)
Payments from / (to) the Scottish Consolidated Fund for income not applied		-	-
Cash flows from Financing Activities	C	230,936	208,940
Increase (Decrease) in cash in the year		**1,187**	**(1,817)**
Note A – Cash Flows from Operating Activities			
Net Operating Cost		241,005	211,612
Adjust for non-cash transactions		(16,541)	(14,516)
Interest payable in net operating costs for financing		(495)	(467)
Increase/(Decrease) in receivables and other current assets		(2,491)	(691)
(Increase)/Decrease in trade and other payables		(1,704)	(2,896)
(Increase)/Decrease in provisions		1,168	2,172
Net cash outflow from operating activities		**220,942**	**195,214**
Note B – Cash Flows from Investing Activities			
Purchase of property, plant and equipment		6,918	9,865
Purchase of intangible assets		3,546	5,183
(Increase)/Decrease in capital payables		(1,615)	519
Proceeds of disposal of property, plant and equipment		(42)	(24)
Net Cash outflow from Investment Activities		**8,807**	**15,543**
Note C – Cash flows from Financing Activities			
From Scottish Consolidated Fund		234,000	212,000
Surrender of excess capital receipts		-	-
Capital element of payments in respect of leases		(2,569)	(2,593)
Interest element of lease liabilities		(495)	(467)
Net Cash flows from financing activities		**230,936**	**208,940**

The notes on pages 79 - 102 form part of these accounts.

Statement of changes in Taxpayers' Equity (SoCTE)

As at 31 March 2026

	Notes	General Fund £000	Revaluation Reserve £000	Tax Payers Equity £000
Balance at 31 March 2024		20,151	3,084	23,235
Depreciation Adjustment		8,453	-	8,453
Balance at 1 April 2024		**28,604**	**3,084**	**31,688**
Net Parliamentary Funding		212,000	-	212,000
Auditor's Remuneration	2	118	-	118
Net Operating Costs for the year		(211,612)	-	(211,612)
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**
Net Parliamentary Funding		234,000	-	234,000
Auditor's Remuneration	2	123	-	123
Net Operating Costs for the year		(241,005)	-	(241,005)
Revaluation Gains and Losses		-	(1,612)	(1,612)
Movement of Balance with the SCF		(1,187)	-	(1,187)
Transfers between reserves		136	(136)	-
Balance at 31 March 2026		**23,091**	**2,093**	**25,184**

The notes on pages 79 - 102 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 2026.

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 103) 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 2026-27 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 2025-26, 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 2026	**Approximate amount** **£'000**
Effect on PPE Net Book Value of 1% increase in valuation	80
Effect on PPE Net Book Value of 2.5% decrease in valuation	(200)
Effect on depreciation of a decrease in useful lives of 3 years	43

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 £43k.

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 3% in the provisions would require additional £127k 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 2025 to 31 December 2025 the applicable rate was 5.32% (01 January 2024 to 31 December 2024 4.72%).

At 31 March 2026 COPFS held leases with a net present value (NPV) of £44.9m. 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 £6.3m.

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 former 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 81 years (2024-25 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 2026, the provision for Injury Benefits is £0.5m. A decrease in the average life expectancy of 2 years would result in a decrease in the provision of £0.136m.

1.7 Change of Accounting Policies

There have been no changes to our accounting policies and there are no new reporting requirements for 2025-26.

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 (SoCNE) 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 5-year programme of professional physical valuations of which approximately 20% will be valued each year, with the remaining 80% valued using appropriate indices provided by the Valuer, to restate value. 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 2025-26, following completion of major works likely to materially impact the valuation of the property, a physical valuation exercise was carried out by Avison Young at 31 March 2026 on Crown Office, Edinburgh and indices were applied to the remaining properties.

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.

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 with annual assessment on useful economic lives.

Losses in value reflected in valuations are accounted for in accordance with IAS 16, Property, Plant and Equipment. 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 IFRS16 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 activities as appropriate (see page 23 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 a potential obligation that may arise in the future depending on the occurrence of uncertain events and 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 2026 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.

IFRS18 Presentation and disclosure in financial statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

2. Other administrative costs

Other Expenditure comprised of:

	2025-26 £000	Restated* 2024-25 £000
Travel and Subsistence	700	797
Training	348	174
Accommodation	6,909	6,440
Legal Costs	17,851	17,179
Witness Costs	2,315	2,287
Supplies and Services	8,719	8,546
Other Staff and Office Costs	2,159	2,487
(Profit)/Loss on disposal of assets	(12)	68
Revaluation Adjustment	(3)	(11)
Sub-Total	**38,986**	**37,967**
Non-Cash Costs:		
Audit Fee	123	118
Impairment	9,844	5,343
Depreciation	6,589	8,998
Sub-Total	**16,556**	**14,459**
Total before Interest	**55,542**	**52,426**
Interest Charges	**495**	**467**
Total Administrative Costs	**56,037**	**52,893**

Note: Within Other Administrative Costs for 2025-26 there were £Nil for non-audit services provided by the appointed auditor, Audit Scotland (2024-25: £Nil).

*The 2024/25 Deprecation balance has been restated under IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors. Further details can be found in Note 18 Prior Period Restatement.

3. Operating income

Operating Income analysed by classification and activity as follows:

	Income Applied £000	Income Not Applied £000	2025-26 Total £000	2024-25 Total £000
Administrative income allowable within cost limit*:				
King's and Lord Treasurer's Remembrancer (KLTR) costs recharged	1,919	-	1,919	2,265
Legal Information Network for Scotland (LINETS) Subscriptions	1,193	-	1,193	1,068
Other Income applied	66	-	66	87
Grant Income	590	-	590	5,000
Total Operating Income Applied	**3,768**	**-**	**3,768**	**8,420**

* Retained Income limit per the Budget Act is £3,000,000 (2024-25 £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 2025-26 is £3.54m (2024-25: £5.12m). COPFS holds £0.05m in accounts payable for future surrender to the Scottish Consolidated Fund in 2026-27.

5. Property, plant and equipment

2026 Cost or Valuation	Land £000	Buildings £000	IT equip. £000	Telecomm- unications £000	Vehicles £000	AUC £000	Total £000
As at 1 April 2025	1,395	16,292	12,159	1,994	868	9,610	42,318
Additions	-	614	2,116	4	222	3,962	6,918
Disposals	-	(1,103)	(2,017)	(1,685)	(108)	-	(4,913)
Transfers	-	12,622	-	-	-	(12,622)	-
Revaluations:							
To Revaluation Reserve	400	(2,198)	-	-	-	-	(1,798)
Impairment to SoCNE	-	(8,865)	-	-	-	-	(8,865)
At 31 March 2026	**1,795**	**17,362**	**12,258**	**313**	**982**	**950**	**33,660**
Depreciation							
As at 1 April 2025	-	(9,767)	(6,128)	(1,694)	(523)	-	(18,112)
Charged in-year	-	(629)	(1,234)	(99)	(148)	-	(2,110)
Impairment (Note 2)	-	(979)	-	-	-	-	(979)
Depreciation write back (Note 3)	-	-	134	-	-	-	134
Disposals	-	1,103	2,007	1,673	104	-	4,887
Transfers	-	-	-	-	-	-	-
Revaluations	-	188	-	-	-	-	188
As at 31 March 2026	**-**	**(10,084)**	**(5,221)**	**(120)**	**(567)**	**-**	**(15,992)**
Net Book Value							
As at 31 March 2026	**1,795**	**7,278**	**7,037**	**193**	**415**	**950**	**17,668**
As at 31 March 2025	1,395	6,525	6,031	300	345	9,610	24,206
Analysis of Asset Financing							
Owned	1,795	7,278	7,037	193	415	950	17,668
NBV at 31 March 2026	**1,795**	**7,278**	**7,037**	**193**	**416**	**950**	**17,668**

Note 1: Freehold Land, buildings were either valued or indexed using indices provided by Avison Young at 31 March 2026. 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, £1.103m of buildings, £1.960m of IT equipment and £1.685m of telecoms were derecognised, and a further £0.134m of depreciation was written back to the SoCNE for IT equipment.

2025 Cost or Valuation	Land £000	Buildings £000	IT equip. £000	Telecomm-unications £000	Vehicles £000	AUC £000	Total £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 (restated*)	-	(22,838)	(4,970)	(1,770)	(459)	-	(30,037)
Charged in-year (restated*)	-	(917)	(1,631)	(100)	(123)	-	(2,771)
Impairment (Note 2)	-	(2,111)	-	-	-	-	(2,111)
Depreciation write back (Note 3) (restated*)	-	-	-	-	-	-	-
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 31 March 2024 (restated*)	1,338	6,423	7,087	313	323	6,150	21,634
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 2026 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.

*Balances have been restated under IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors. Further details can be found in Note 18 Prior Period Restatement.

6. Intangible assets

2026

	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 2025	34,394	1,926	-	6,008	42,328
Additions	807	13	-	2,726	3,546
Disposals	(905)	(23)	-	(3)	(931)
Transfers	2,117	-	-	(2,117)	-
As at 31 March 2026	**36,413**	**1,916**	**-**	**6,614**	**44,943**
Amortisation					
At 1 April 2025	(14,969)	(1,585)	-	-	(16,554)
Charged in Year	(3,885)	(113)	-	-	(3,998)
Amortisation write back (Note 1)	2,402	47	-	-	2,449
Disposals	905	23	-	-	928
As at 31 March 2026	**(15,547)**	**(1,628)**	**-**	**-**	**(17,175)**
Net Book Value					
As at 31 March 2026	**20,866**	**288**	**-**	**6,614**	**27,768**
As at 31 March 2025	19,425	341	-	6,008	25,774
Analysis of Asset Financing					
Owned	20,866	288	-	6,614	27,768
NBV at 31 March 2026	**20,866**	**288**	**-**	**6,614**	**27,768**

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, £0.924m of intangibles were derecognised and amortisation of £2.449m was written back to the SOCNE.

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 (restated*)	(12,937)	(1,478)	(91)	-	(14,506)
Charged in Year (restated*)	(3,173)	(113)	-	-	(3,286)
Amortisation write back (Note 1) (restated*)	-	-			-
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 (restated*)	13,131	425	-	10,367	23,923
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.

*Balances have been restated under IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors. Further details can be found in Note 18 Prior Period Restatement.

7. Right of Use Assets

	2026 Buildings £000	2025 Buildings £000
Cost or Valuation		
At 1 April	52,769	47,777
Additions	3,320	650
Disposals	(2,403)	(600)
Remeasurement	-	4,942
As at 31 March	**53,686**	**52,769**
Depreciation		
At 1 April	(7,670)	(5,329)
Charged in Year	(3,064)	(2,839)
Disposals	2,403	600
Remeasurement	-	(102)
As at 31 March	**(8,331)**	**(7,670)**
Net Book Value		
As at 31 March	**45,355**	**45,099**
Analysis of Asset Financing		
Leased	45,355	45,099
NBV at 31 March	**45,355**	**45,099**

8. Trade receivables, financial and other assets

	2026 £000	2025 £000
Amounts falling due within one year		
VAT	1,672	1,642
Other Receivables	696	507
Prepayments	3,707	3,766
Accrued Income	896	3,288
Total receivables at 31 March	**6,971**	**9,203**

	2026 £000	2025 £000
Amounts falling due after more than one year		
Prepayments	1,015	1,274
Total receivables at 31 March	**1,015**	**1,274**

9. Cash and cash equivalents

	2026 £000	2025 £000
At 1 April	2,747	4,564
Net change in cash and cash equivalent balances	1,187	(1,817)
At 31 March	**3,934**	**2,747**
The following balances at 31 March were held at:		
Balances at Government Banking Services	3,840	2,494
Commercial banks and cash in hand	94	253
At 31 March	**3,934**	**2,747**

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

10. Trade Payables and other current liabilities

	2026 £000	2025 £000
Amounts falling due within one year		
Other Taxation and Social Security Payables	(8,022)	(6,841)
Trade Payables	(1,769)	(408)
Other Payables	(50)	(195)
Accruals and Deferred Income	(14,039)	(13,117)
Balances payable to the Scottish Consolidated Fund	(3,934)	(2,747)
Total payables at 31 March	**(27,814)**	**(23,308)**

11. Provisions for Liabilities and Charges

	Injury Benefit Costs £000	Other Provisions £000	2026 Total £000	2025 Total £000
Balance as at 1 April	793	4,215	5,008	7,010
Additional provisions made	-	2,744	2,744	800
(Decrease)/Increase due to change in the discount rate	-	-	-	73
Amounts incurred and charged against provision	(79)	(362)	(441)	(443)
Provision not required written back	(180)	(2,367)	(2,547)	(2,432)
Balance at 31 March	**534**	**4,230**	**4,764**	**5,008**
Payable within one year	81	2,461	2,542	4,294
Provision of over 1 year	453	1,769	2,222	714

Note: Injury benefit provision relates to employees who have sustained injuries at work. Other provisions relates to dilapidations and specific cases where estimates are based on the information known at the time of signing.

Analysis of expected timing of discounted cashflows

	Injury Benefit Costs £000	Other Provisions £000	2026 £000	2025 £000
Not later than 1 year	81	2,461	2,542	4,294
Later than 1 year and not later than 5 years	286	1,475	1,761	299
Later than 5 years	167	294	461	415
Total	**534**	**4,230**	**4,764**	**5,008**

12. Leases

Obligations under leases for the following periods comprise:	2026 £000	2025 £000
Buildings		
No later than 1 year	2,885	2,916
Later than 1 year and no later than 5 years	9,893	9,041
Later than 5 years	37,642	38,609
	50,420	50,566
Less interest element	(5,471)	(5,444)
Present value of obligations	**44,949**	**45,122**

	2026 £000	2025 £000
Current	2,343	2,450
Non-Current	42,606	42,672
Total	**44,949**	**45,122**

Leases are discounted using the rates issued by HM Treasury which are applicable for calendar years. For new leases in 2025 the rate used by COPFS was 5.32% (2024 4.72%). The rate used for leases which transitioned under IFRS16 at 1 April 2022 was 0.95%.

Amounts recognised in the SoCNE:	2026 £000	2025 £000
Depreciation	3,065	2,942
Interest on lease liabilities	495	467
Total	**3,560**	**3,409**

Amounts recognised in the Statement of Cash Flows:	2026 £000	2025 £000
Cash flows	2,569	2,593
Interest expense	495	467
Total	**3,064**	**3,060**

13. Capital commitments

Property, plant and equipment

	2026 £000	2025 £000
Contracted capital commitments at 31 March not otherwise included in these statements but not provided for	23	2,366
Total	**23**	**2,366**

A further £590k was committed in 2024-25 for a project which was funded by the Scottish Government Energy Efficiency Grant Scheme.

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. One of the Non-Executive Directors is a non-executive board member at KLTR. None of the rest of the Non-Executive Directors, Executive, Leadership and Strategic 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:

	2025-26 £000	2024-25 £000
Scottish Courts and Tribunal Service	2,937	3,287
Law Society of Scotland	906	755

Income recharged to KLTR for salaries and administration costs, see page 90, are as follows:

	2025-26 £000	2024-25 £000
KLTR	(1,919)	(2,265)

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	2026 £000	2025 £000
Accrued Income	896	3,288
Other receivables	696	507
Cash and Cash Equivalents	3,934	2,747
Totals	**5,526**	**6,542**

Financial Liabilities Description	2026 £000	2025 £000
Trade Payables	(1,769)	(408)
Accruals	(14,039)	(13,117)
Other payables	(50)	(195)
Scottish Consolidated Fund	(3,934)	(2,747)
Leases	(44,949)	(45,122)
Totals	**(64,741)**	**(61,589)**

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	**2025-26 £000**
Approved Cash Requirement	234,000
Additional funding drawn down	-
Funding drawn down	**234,000**
Cash Expended:	
Operating Costs	220,942
Capital expenditure	8,807
Total Cash Expended	**229,749**
Lease expenditure	3,064
Total	**232,813**
Net change in cash balance year to 31 March 2026	1,187
Cash Balance due to the SCF as at 31 March 2025	2,747
Total Cash Balance as at 31 March 2026	**3,934**
Consisting of:	
Funding balance due to (from) the SCF	**3,934**
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. Prior Period Restatement

During the 2024/25 accounts, a detailed review was undertaken of assets that were fully depreciated and held at nil net book value on the asset register. Assets were either de-recognised or the useful lives were adjusted where appropriate, as agreed by audit. This review resulted in £9.8m depreciation/amortisation being written back in year to adjust the net book value of those assets as at 31 March 2025. Under IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, this adjustment should have been applied retrospectively. The correction of this changes the prior year Net Operating Costs (non-cash) and requires a restatement of the affected asset opening balances as at 1 April 2024. There is no impact on the net book value of assets as at 31 March 2025. The impacted notes to the financial statements have also been restated (Notes 2, 5 and 6).

SoCNE	Note	Previous Balance £000	Adjustment £000	Restated Balance £000
Other Administrative Costs	2	43,973	8,453	52,426
Net Operating Costs for the year ended 31 March 2024		**203,159**	**8,453**	**211,612**

SOFP		Previous Balance £000	Adjustment £000	Restated Balance £000
Property, Plant & Equipment				
Net Book Value at 31 March 2024 IT Equip.	5	5,899	1,188	7,087
Net Book Value at 31 March 2024		**20,446**	**1,188**	**21,634**
Intangible Assets				
Net Book Value at 31 March 2024 Software developed in-house or by third parties	6	6,268	6,863	13,131
Net Book Value at 31 March 2024 Software licences	6	24	401	425
Net Book Value at 31 March 2024		**16,659**	**7,264**	**23,923**

SoCTE	Previous Balance £000	Adjustment £000	Restated Balance £000
General Fund balance as at 1 April 2024	(20,151)	(8,453)	(28,604)

19. Events after the Reporting Period

There have been no material events between 31 March 2026 and the publication of the statements that require adjustments to the accounts to be disclosed.

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 2026.

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.

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.

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