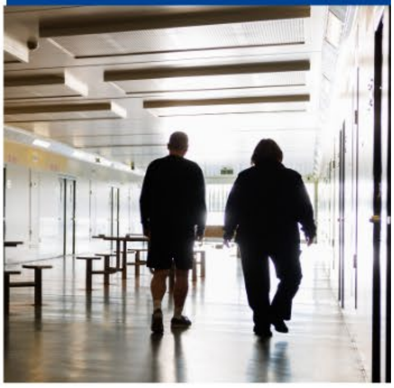
SCOTTISH PRISON SERVICE

2025 — 2026

Annual Report and Accounts



SPS
SCOTTISH PRISON SERVICE

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Chief Executive's Foreword

This has been a challenging and significant year for the SPS. We have continued to see an increase in the numbers of people living in Scotland's prisons; as well as an increase in sentence length that people are serving in custody. This is putting incredible pressure on an already pressurised system; and much of our resource and efforts continue to be on keeping those living and working in prison safe, supported and well. I am incredibly proud of and grateful for the efforts our staff go to in such a testing environment.

I want to thank Teresa Medhurst, who served as Chief Executive of the Scottish Prison Service for the last six years, for her commitment and leadership through very challenging times. Teresa led the service with care, compassion, and a focus on those in our care; values I am committed to continuing.

Despite the significant pressures of the last year, we have continued to make progress in the support we provide for those in custody. Every improvement we make is ultimately to give people the tools, support, and opportunities they need to grow, make positive choices, and build healthy, fulfilling lives.

The Healthy Dads, Healthy Kids programme at HMP Barlinnie is strengthening family relationships, while at HMP Edinburgh a new approach to bereavement support ensures those who have experienced loss receive appropriate, individualised care. At HMP Perth, the Mechanics and Civil Engineering Academies, alongside the Greene King Training Kitchen at HMP Grampian, are equipping individuals with recognised skills, qualifications, and clear routes into employment.

In partnership with Street Soccer Scotland, programmes focused on improving physical and mental health and wellbeing have been delivered to over 300 individuals across seven establishments. At the same time, the expansion of prison-to-rehab pathways has supported many individuals to make successful transitions and achieve positive outcomes in their recovery journeys.

We established a dedicated Taskforce to deliver changes in response to Fatal Accident Inquiry (FAI) recommendations. We published our *Commitment to Change*, setting out our approach for transparency, accountability, and continuous improvement across key areas of suicide prevention, safer physical environments, and technology.

Following successful pilots in HMP & YOI Polmont, HMP & YOI Stirling and HMP Low Moss, a new approach to control and restraint is being rolled out across all our establishments which is non-pain inducing. Scotland is the first prison service in the world to introduce this method to strengthen safety for those in our care and for our staff.

The construction of two new prisons, HMP Highland and HMP Glasgow, have continued to make progress and, a new Justice Partners Escort and Court Custody (Scotland) contract was awarded.

We have continued to achieve and deliver at a time when our population has reached record high level, but I need to acknowledge the strain this has placed on the organisation, and I want to thank our staff, and the partners we work with, who have pulled together throughout the challenges we have faced.

That collective effort has been especially evident in one of the most significant undertakings of the year: the implementation of the emergency early release programmes. Delivering this whilst under intense time constraints has been both complex and demanding and I am deeply grateful to the staff teams and our partners whose professionalism and commitment made it possible. Without their efforts, our population levels would be even higher and the pressures on establishments even more acute.

As I step into the role of Chief Executive, I do so with a profound sense of responsibility. My priority is the safety of all those living and working in our prisons, and I will continue to push for support and the right decisions to keep our establishments safe.

Only with that foundation can we progress the work we are committed to - supporting those in our care, strengthening their family connections, and providing the rehabilitative opportunities that enable people to build better futures for themselves and their communities.

Linda Pollock

Linda Pollock
SPS Chief Executive

30 July 2026

Chair of The Advisory Board Foreword

I take no comfort in again highlighting the continued negative impact of the surge in prisoner numbers on the Service which despite several early release schemes reached record levels during the year. The commitment and resilience shown by our people in coping with these pressures has been exceptional but must not be taken for granted. The need for the next Scottish government administration to provide long term and sustainable solutions is urgent if we are to ensure the Service can continue to deliver on its objective to support a just, safe, and resilient Scotland.

The Advisory Board welcomed the recommendations of the Scottish Government's Sentencing and Policy Commission which were published in February. As the Commission has pointed out, achieving a sustainable population will require change at every stage of the system and we encourage all in the sector to be bold in their ambitions.

Over the year, the Board followed closely the work of the Service's taskforce established to implement the recommendations of Sheriff Collins following the Fatal Accident Inquiry into the deaths of Katie Allan and William Lindsay. I was privileged to join the taskforce which conducted an extraordinary level of analysis and planning over a short period and to witness the commitment of our staff and partners to improve the safety of those in our care. This work has now moved into its implementation phase, and the Board will closely observe the outcomes that are achieved because of these changes.
The Board continued with its new practice of providing dedicated time for "deep dive" discussions on a range of themes throughout the year including the ambitious plans for the Service's new development and learning strategy, the review of the Talk to Me policy, the new prisoner escort contract which will commence next year and the results of the prisoner survey. We particularly welcomed the opportunity to speak directly to Cat Dalrymple, Director of Justice, Scottish Government about their priorities over the next few years and to contribute to the Service's Culture Review which will have significant implications for future planning.

We end this year with significant change to our Executive Team. Our Chief Executive, Teresa Medhurst who has led SPS since 2020, retired at the end of April after over 40 years of dedicated service to our organisation. We are incredibly grateful for her contribution in leading the organisation with steady resolve through one of the most difficult periods in its history both during the time of the COVID pandemic and over the last few years with rapid increases in population. At the same time, she successfully oversaw the completion of HMP Stirling and two CCU units and took forward the construction of both HMP Highland and HMP Glasgow to advanced stages. I have personally witnessed her empathy, common sense, and unstinting commitment to SPS's values and the high regard she rightly has been held in by staff and stakeholders. We wish her well and are delighted in the appointment of Linda Pollock as Teresa's successor. We also send our good wishes for his retirement to Andy Hodge as joint Director of Operations after a long and distinguished service.

Finally, I would also wish to put on record my thanks to my fellow board members for their continued dedication and support over the last year.

Ann McKechin
Chair, Advisory Board
April 2026

PERFORMANCE REPORT – OVERVIEW

This section provides an overview of the Scottish Prison Service's strategic purpose and activities. It includes information on key risks and issues as well as a high-level performance summary for 2025-26.

Who are SPS and what do we do?

The Scottish Prison Service (SPS) is an Executive Agency of the Scottish Government (SG), meaning it is separate to the government but staffed by Civil Servants and Scottish Ministers are accountable for its services.

SPS employ around 5,200 staff throughout 17 prisons, the SPS College, Headquarters and Fauldhouse (Prison Industries). SPS operate 16 prisons while HMP Addiewell is managed by a private sector company under SPS contract. Our establishment map and organisational structure are illustrated in **Appendix 1** and **Appendix 2**.

We are responsible for those who are committed into our care by the Courts and are accountable to the Scottish Parliament for the delivery of custodial care in accordance with The Prisons and Young Offenders Institutions (Scotland) Rules 2011. Prisons are effectively complex micro-communities that operate 24 hours a day, 7 days a week. Our operating context is dynamic and demand-led, and we are bound by a range of regulatory and legal requirements that must be met by our staff.

The impact of our work is also felt far beyond the prison walls. SPS works with multiple partner agencies, including third sector organisations, to keep the public safe and to support people to live crime-free lives. We operate the Victim Notification Scheme for registered victims of crime, who have the right to receive information about the progression and eventual release of people convicted of the offence against them. We also manage the contract for the Scotland-wide Court Custody and Prisoner Escorting Service (details available in **Appendix 10**). This provides safe and secure transport for individuals in custody to attend court as well as appointments on behalf of multi-agency justice partners.

We deliver our work in accordance with our seven organisational values:

- **Belief** – we believe that people can change.
- **Respect** – we are inclusive, respecting the needs, rights, and voices of everyone equitably.
- **Integrity** – we have high ethical, moral, and professional standards.
- **Openness** – we work with others to achieve the best outcomes.
- **Compassion** – we care about people and believe that positive relationships are a critical enabler of change.
- **Humility** – we cannot do this on our own, we recognise that we need to work with and learn from others.
- **Innovation** – we continually find ways to improve the delivery of prison services in Scotland.

Our Service Today

Both our population and operations remain complex and resource intensive, with the record high in prison numbers putting intense pressure on our staff and estate. This draws resources towards safety and security and away from the rehabilitative work that supports community reintegration and ultimately a decrease in the overall prison numbers.

SPS is acutely aware that we cannot manage the risks and needs of Scotland's prison population alone and welcome all efforts to reduce numbers through legislation, the increased use of alternatives to custody and robust support for rehabilitation pathways.

Strategic Objectives

While our most pertinent priority is the management of our increasing prison population, SPS remains committed to delivering the 3 main objectives set out in our Corporate Plan (2023-28):

1. People in Scotland's prisons live in establishments that are safe, secure, and suitable.
2. The health, wellbeing and care of the people living in Scotland's prisons are more effectively managed, promoted and tailored to individual need.
3. People in Scotland's prisons are better supported to safely follow a progression pathway towards release, in ways that prioritise public protection.

We also continue to deliver improvements to our estate with the building of HMP Highland and HMP Glasgow, testing new and innovative ways of working such as in-cell technology, and improve service delivery through the implementation of key organisational strategies, processes and policies.

Our population

In 2025-26 our average daily population was **8278,** the highest average daily figure recorded by SPS over a reporting year. Broken down, this is an average daily increase of **64** or **0.8%** compared to the previous year's figures. 2025-26 also saw the highest recorded population to date of **8452** on 16 March 2026. The year ended with a population of **8420** on 31 March 2026

The remand group peaked at **2139** in 2025-26 with an annual average decrease of **2.9%** compared to 2024-25 and remains over **25%** of our overall prison population. This figure is higher percentagewise for women than men.

The long-term population rose from an annual average of **2507** in 2024-25 to **2825** in 2025-26 or **12.7%**. This excludes Life Sentence, Life Recall and Order for Lifelong Restriction (OLR) prisoners. The annual average short-term population in 2025-26 decreased from **2383** to **2160** or **9.4%**.

Through 2025-26 the average female population decreased by **3%** compared to the previous year, while the average male population increased by **0.7%.**

Further data on our population is available in **Appendices 3 and 4**.

Our People

Our Corporate Plan 2023-28 confirms our recognition that staff are our biggest asset. Their dedication, endeavour and commitment throughout the past year has ensured that SPS has been able to best care for the needs of a rising and complex prison population.

In recognition of these pressures, our focus has been firmly on a people-centred approach by continuing work on enhancing staff support, implementing effective reward initiatives and laying foundations for more effective people services. We also work to increase and develop operational capacity and continue to invest in our organisational leadership development offerings with demand substantially rising year on year. As well as our participation in the Civil Service People Survey, an organisational culture review to assess our culture has also been delivered this year and will be further progressed and embedded throughout 2026-27. Further detail on these is available in the Staff Report below.

In partnership with our recognised trade unions, this year we are delivering an estate-wide review of prison regimes and rosters, implementing revised working arrangements for operational staff. These changes maximise staff capacity to ensure we are best equipped to support sustained operational challenges.

We continued delivering a sustained programme of work to assess and improve levels of staff wellbeing and attendance, including a focus on reducing the prevalence and impact of long-term absence. However, the ongoing pressures faced by staff are reflected in our current absence levels and in 2025-26, SPS lost an average of 15.6 working days per employee to sickness (down from 16.8 working days in 2024-25). Stress continues to be the most common cause of staff absence, but we have recorded in-year reductions in musculoskeletal-related sick levels.

We are delighted to report that our Gender Pay Gap (GPG) has further reduced during 2025-26. Since the reported figure of **6.8%** for 2022-23, our mean GPG figure has reduced in consecutive years, with the reported figure for 2025-26 at **3.1%,** This represents a further reduction on the 2024-25 figure of **4.3%.**

Further information in relation to our people activities is covered within the **“Staff Report”** section of this Annual Report.

Our Resources

The Scottish Parliament approved the 2025-26 budget for SPS of £881m, representing an increase of £234m or 36% compared to 2024-25. This comprised of £188m in Capital, as well as £46m in additional resource, non-cash and PFI adjustments budget.

The change to Employer’s National Insurance (eNIC’s) increased our overall staffing costs alongside the NHS Agenda for Change pay award. This required a further £7m increase at ABR to meet rising revenue costs.

Underspend was registered at the Spring Budget Review (SBR) for the Capital Programme which reduced the anticipated costs by £2.7m. Reduced expenditure on the HMP Highland programme during 2025-26 was reallocated to other capital projects across SPS and Scotland's Redress scheme which was reclassified as Capital expenditure early in 2025-26 without allocated budget. Following SBR, there was a further £5.5m reduction in HMP Highland and in general capital projects whose budget had been allocated later in the year.

Costs linked to population pressures are expected to continue in future years including high inflation which impacts food and fuel costs. The associated cost of living impact on our employees remains a central concern.

SPS will continue to work with colleagues across the organisation and Scottish Government to develop a medium-term financial strategy linking the Corporate Planning process to both current and emerging financial risks. This will set out the basis for longer-term financial strategy and investment requirements.

Summary Performance Appraisal

As well as setting out or 3 main strategic objectives (outlined above), our Corporate Plan is accompanied by a series of Annual Delivery Plans (ADP), published each year. In the over-arching corporate ADP, we outline the high-level actions that help us in achieving the strategic intent of the Corporate Plan.

We published our 2024-25 and 2025-26 ADPs in a single plan, with a commitment to review activity during 2025-26. This review resulted in 37 actions being included in the revised ADP.

The table below sets out the overall status of these actions. 'Green' denotes activity delivered as expected or completed; 'amber' denotes that progress was made and results delivered, but that this was less than planned for; 'red' denotes that progress or results were significantly less than expected, or no progress was made.

Corporate Plan Objectives	Number of 2025-26 ADP Elements by Status		
	Red	Amber	Green
Obj 1: Safe, Secure and Suitable	1	4	4
Obj 2: Health, Wellbeing and Care	0	3	6
Obj 3: Pathways to Release	1	2	3
Staff	0	0	5
Enablers and Principles	1	2	5
TOTAL	**3**	**11**	**23**

Where delivery was less than initially expected, this was predominantly due to the impact of the record high prison population which has limited our ability to deploy both economic and staff resources to deliver all planned initiatives.

Summary of Principal Risks

The principal risk areas for 2025-26 are as follows:

1. The high prison population and associated ongoing impact – this can result in a deterioration of quality in delivered services as well impacting availability of resources to support the complex needs of an increasing number of people. Our estate-wide regime and roster review and a programme of early release for short-term prisoners were implemented as key mitigation measures. Alongside this work, weekly risk assessments of establishments continued to operate throughout 2025-26. With Scottish Government involvement, operational resilience structures were established towards the end of the year to continue management of the population pressures.

2. Delivery of rehabilitation and release processes - SPS has legal duties to fulfil in providing access to rehabilitative services and progression for those in our care. High population numbers and the associated strain on operational staff and resources have risked our delivery of these obligations. Vacancies in our Psychology service have also negatively impacted the case management process. In collaboration with partner justice agencies, we have developed the Prisoner Pathway Programme: a major corporate and organisation-wide initiative to deliver improvements in this area.

3. Creating and maintaining safe and healthy prison environments and supporting the wellbeing of those in our care – several factors negatively impact a healthy prison environment: the introduction of novel drugs, the increased use of drones, an ageing population, and the impact of imprisonment on trauma and neurodivergence. These all represent a threat to both the physical and mental health of those who live and work in our prisons. Mitigations have included building improvement to disrupt drone activity and the longer-term roll-out of body-worn video cameras. Moreover, since its establishment in 2025, the FAI Taskforce has been progressing a range of workstreams, including revised strategies and frameworks for suicide prevention and anti-bullying, safer custody improvements and operational testing of ‘Signs of ‘Life technology. The threats presented, however, remain credible and high.

4. Capacity of SPS workforce – recruitment and training of operational staff remain an ongoing focus to keep our workforce up to full complement. Additionally, we have experienced challenge in recruitment of specialist staff in areas such as Psychology, Finance, Estates and Digital. Implemented risk mitigations have included reviewing staffing structures delivering improved and targeted recruitment campaigns, and investing in development and retention, particularly through the SPS Leadership Strategy.

5. Pressures on Public Finances – insufficient funding to staff and operate prisons has a direct impact on service delivery. SPS continues to closely monitor and scrutinise budgets and business cases for funding.

6. Cyber Attack - SPS holds significant volumes of sensitive, personal and operational data across a large workforce and custodial population. This creates a consistently high risk throughout 2025-26 of ongoing exposure to cyber security threats and potential service disruption. Mitigations have included organisation-wide cyber awareness campaigns and interactive exercises to strengthen understanding of cyber risks whilst improving staff resilience within daily practice. Continuous monitoring, threat detection and incident response were also enhanced and remain an ongoing focus for risk mitigation.

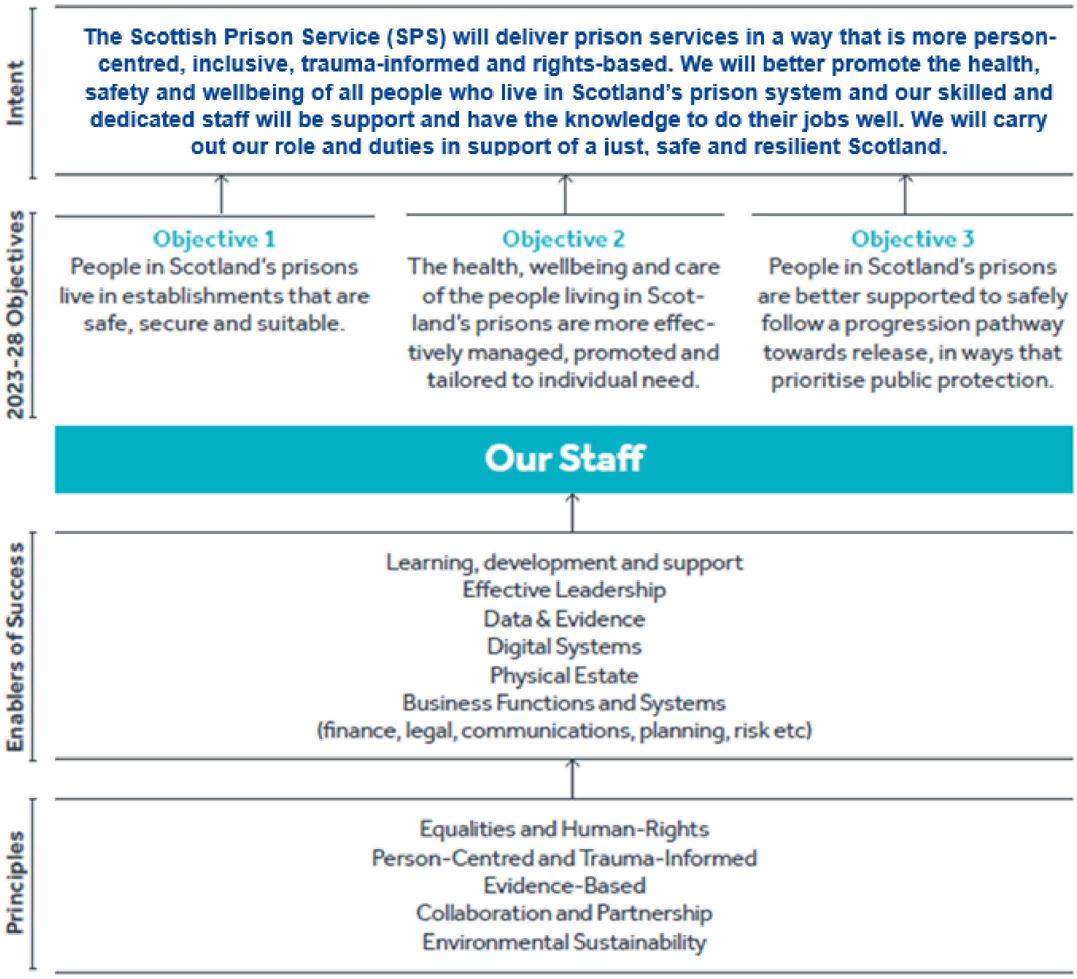
PERFORMANCE REPORT – PERFORMANCE ANALYSIS

The purpose of this section is to provide a detailed analysis of the development and performance of the organisation in 2025-26.

Performance Analysis 2025-26

This year was the third year of the delivery of the SPS Corporate Plan 2023-28. The Corporate Plan articulated a renewed strategic intent for the organisation: "*The Scottish Prison Service (SPS) will deliver prison services in a way that is focussed on being person-centred, inclusive, trauma-informed, and rights-based. We will better promote the health, safety, and wellbeing of all people who live in Scotland's prison system. Our skilled and dedicated staff will be supported and have the knowledge to do their jobs well. We will carry out our role and duties in support of a just, safe, and resilient Scotland.*"

To support the delivery of this intent, the Strategic Objectives (what we want to achieve), enablers (what needs to be in place to deliver the objectives), and principles (the ways in which we want to deliver our work) are detailed as below:



Each year, an Annual Delivery Plan (ADP) is produced detailing the key actions and activities that SPS will undertake to make progress towards realising the strategic intent.

Below, reporting on the delivery of these actions from the Annual Delivery Plan is combined with information about the risks SPS faces and discussion of our KPIs. These are aligned to the headings from our Corporate Plan. Further trend analysis and technical detail for KPIs is provided in ***Appendix 9***, below.

In March 2025, SPS published two Annual Delivery Plans in a single document, covering 2024-26. In that document, it was acknowledged that the operating context is challenging and uncertain. As a result, a commitment was made to publishing an update to our 2025-26 activity in Autumn 2025. Work was undertaken in late 2025 to review organisational activity, priorities and resourcing, and as a result a revised list of key activities was developed. Changes made to the published plan were as follows:

- More detail was added to our planned population management activities given the critical prioritisation and focus of this work in response to emerging plans on response to the high prison population.
- Language around regime review was changed to reflect recent developments in that work.
- Roll-out of body-worn video cameras added as a key activity.
- Activity on the SPS mental health strategy, alcohol and drug recovery strategy, and learning and development strategy was re-framed to focus on implementation and benefits.
- Specific activities were included on the FAI Taskforce workstreams.
- “Deliver a programme of trauma awareness training and continue to develop trauma aware approach for SPS” was re-framed to describe the connections with other work.
- Reference to improvements to our case management models was amended to refer to our Prisoner Pathway programme.
- Development of a Medium-Term Financial Strategy was added.
- Exploration of cloud-hosted storage for PR2 (our prisoner records database) data was added.
- Previous reference to a review of ex-gratia processes and controls was changed to reflect that the substantive ‘review’ work is done but improvement and monitoring continues.
- “Continue to design and deliver responses to the Death in Custody Review”, was removed as a specific activity as this work is either complete or now forms part of FAI Taskforce.
- “Implement the new Family and Parenting Strategy” was removed as the strategy is in place and is now implemented as ‘business-as-usual’ activity.
- Exploratory work aligned to Public Service Reform was removed as an individual action as this is being contributed to by several workstreams.
- A specific mention of the SPS Data Strategy was removed as it is no longer being delivered as a discrete project.

In the year end status for ADP items given below: ‘green’/’G’ denotes the activity was delivered as expected or completed; ‘amber’/’A’ denotes that progress was made and some results delivered, but that this was less than planned; ‘red’/’R’ denotes that progress or results were significantly less than expected, or no progress was made.

Strategic Objective 1: People in Scotland’s Prisons live in Establishments that are Safe, Secure and Suitable

Central to SPS’s operations is the reduction of the risk of harm; for those in our care that is about minimising harm within our prisons by keeping establishments safe; for the wider public, that is about minimising the risk of harm posed by those in our care by keeping our establishments secure. We also need to make sure that our establishments are as fit-for-purpose as possible and that we are managing them in a way that recognises the complexity of the population in our prisons.

	Activity	Status
1.1	Continue to monitor the impact of the high prison population on the prison system and develop short-term tactical solutions, including best use of our estate	R
1.2	Develop options for medium- and long-term responses to prison population pressures	G
1.3	Undertake a programme of early release of eligible prisoners, in accordance with legislation	G
1.4	Continue the construction of HMP Highland	A
1.5	Continue the construction of HMP Glasgow	G
1.6	Continue to implement a revised Control & Restraint approach	A
1.7	Progress a locally driven Regime & Roster Review to establish safe, stable and resilient prison regimes	A
1.8	Implement solutions for the management of SOCG activity, including drone threats	A
1.9	Begin to roll-out body-worn video cameras across SPS establishments	G

Our average daily population increased to 8,278 in 2025–26 from 8,214 in 2024-25, continuing an upward trend. Population management (action **1.1**) has continued throughout the year in response to volume, with a range of initiatives undertaken to support capacity and ease pressure across the estate. Notwithstanding the range of effort to manage the population, numbers have increased over the year, with ongoing pressure on operational capacity and service delivery across our prisons. This action is therefore assessed as red.

We have established a tiered governance structure in collaboration with Scottish Government and our criminal justice partners to support medium and long term (action **1.2**) justice-led responses to population pressures. Risk and capacity assessment processes have continued, providing weekly oversight of system demand. Iona Hall within HMP and YOI Polmont, has opened for long-term prisoners, alongside the repurposing of their existing accommodation.

Legislative measures (action **1.3**) have provided some brief periods of relief to population pressures during the year in relation to short-term prisoners. The Early Release of Prisoners and Prescribed Victim Supporters (Scotland) Regulations 2024 permitted the release of 614 individuals, delivered in phases from November 2025 to April 2026. In addition, changes agreed in March 2026 under the Prisoners (Early Release) (Scotland) Act 2025 reduced the release point from 40% to 30% of sentence.

Work continued to progress on the development of our two new establishments, HMP Highland (action **1.4**) and HMP Glasgow (action **1.5**).

HMP Highland, delivered by Balfour Beatty and replacing HMP Inverness, will provide 200 places for adult males alongside a small number of places for women and young people attending court locally. Issues with the supplier of precast concrete meant that completion of the build has suffered a delay. HMP Glasgow, a replacement for HMP Barlinnie, will provide 1,344 places for adult males. Kier Construction continues to deliver the project, which is currently ahead of schedule, with completion forecast for December 2028. Kier's engagement with local partners continues to support employment, skills development and wider community benefit.

Following a successful pilot within selected establishments, plans are being taken forward to roll out a non-pain-inducing control and restraint approach (action **1.6**) across the estate in 2026–27. This approach provides an alternative to pain compliance techniques, supporting safer and more proportionate restraint for individuals in our care while reducing the risk of injury to staff. Evaluation findings from pilot sites showed a significant reduction in the use of pain-inducing techniques, with no serious injuries linked to restraint incidents for either staff or those in custody. We are the first known organisation to have trialled this approach across a prisoner population, with the findings attracting interest from other jurisdictions. Plans to extend implementation during 2025–26 were constrained by operational pressures arising from population levels.

It was recognised that each of our prisons have different operational contexts and pressures, requiring locally-driven regime and roster (action **1.7**) arrangements to benefit those who live and work within them. Over the year, each prison has developed tailored models, aligning to local requirements with a focus on safety and decency. The majority of establishments have now transitioned to, and were operating under, these models at the end of the year.

The safety and security of our prisons remain a key priority. Drone threats (action **1.8**) create access opportunities for illicit articles, which present risk. To tackle this, we have continued work on our buildings – further installations of window grilles following last year's pilot – and are exploring advances in disruption measures. It is recognised that drone threats and Serious Organised Crime Groups (action **1.8**) are linked, for which a strategy is being developed. Resourcing challenges have meant that this did not progress as much as initially hoped.

Part of the efforts to maintain safety within our prisons is the introduction of body worn video cameras (**1.9**), which will promote a safer working practice for all uniformed staff. During the year, the necessary equipment for this was procured and received by SPS. Roll-out across prisons will begin from summer 2026.

Strategic Objective 1			
	2025-26	**2024-25**	**Movement**
Average Daily Population	8278	8214	
Key Performance Indicators			
Extreme Risk Escapes	0	0	↔
Escapes at Other Supervision Level	0	1	↓
Absconds	0	0	↔
Incidences of Failure to Return	4	3	↑
Serious* Prisoner on Staff Assaults	10	11	↓
Serious* Prisoner on Prisoner Assaults	91	93	↓
Minor** or No Injury Prisoner on Staff Assaults	332	309	↑
Minor** or No Injury Prisoner on Prisoner Assaults	1594	1756	↓
Average Percentage of Population Housed in Single Cells	64	63.2	↑
Average Number of Single Cells Used as Double Cells	989	1005	↓

KPI Definitions:
***Serious assault**: when one or more individuals involved in the incident receive an injury that requires significant medical attention.
****Minor/No Injury Assault**: where one or more individuals involved require minor or no treatment for injuries received.

Strategic Objective 2: The Health, Wellbeing and Care of the People Living in Scotland's Prisons are More Effectively Managed, Promoted and Tailored to Individual Need

The health and social care needs of our prison population are becoming greater and more challenging to meet. This is in part due to the aging prison population and the increased proportion of people serving lengthier sentences. In recent years, there has been considerable focus from scrutiny and inspection bodies on the importance of good quality health and social care within prisons and this has resulted in a significant number of recommendations for improvement.

	Activity	Status
2.1	Continue to engage with national health and social care agenda contributing specifically on developing SPS health and Social Care models in partnership.	G
2.2	Continue to develop and deliver the implementation plan and benefits realisation outcomes for the SPS Mental Health Strategy	A
2.3	Continue to develop and deliver the implementation plan and benefits realisation outcomes for the SPS Alcohol and Drug Recovery Strategy	G
2.4	Respond to FAI recommendations, through the SPS FAI Taskforce	G
2.5	Develop a revised approach and governance model to bullying prevention and response in custody	G
2.6	Develop targeted training and tools that support consistent delivery of suicide prevention and safer custody practices and strengthen staff capability and confidence	G
2.7	Develop and implement a bespoke audit toolkit for identifying and mitigating ligature anchor points across the estate to reduce environment risks in cells	A
2.8	Explore and pilot digital and technological solutions that enhance safety, communication, and operational effectiveness within the prison environment	G
2.9	Overhaul the Talk to Me (TTM) strategy through independent review, stakeholder engagement, and co-produced crisis response pathways that better support those in distress.	A

Together with NHS boards, social work services and local authorities across Scotland, SPS have progressed the development of health and social care models (action **2.1**) for those in our care. We have participated and shared learning within national platforms, such as the Prison Health Network, and contributed to Scottish Government priority areas for assessment and delivery models for individuals in custody with specified social care needs.

Our Mental Health Strategy (action **2.2**) and Alcohol and Drug Recovery Strategy (action **2.3**) have set out how the SPS can improve mental health and reduce substance-related harm for those in our care. Over the year, the Mental Health Strategy has focussed on supporting a whole-person approach and informed wellbeing activity by identifying and developing alignment with our Prisoner Pathway work (see 3.4 below) and Fatal Accident Inquiry workstreams. Implementation of the Alcohol and Drug Recovery strategy has led to improved awareness of available support and interventions, grew recovery communities across establishments, and overarching support in responding to substance-related incidents through a national assurance group. However, the presence of illicit substances within prisons remains a challenge, reinforcing the importance of wider prevention activity and recovery support.

The SPS is committed to learning from every Fatal Accident Inquiry (action **2.4**) to ensure we support those in our care and keep them safe. Recent inquiries, into the deaths of Katie Allan, William Lindsay (or Brown) and Jack McKenzie, where all recommendations were accepted in full, highlighted the need for a coordinated and lasting response. The national Taskforce for Prison Welfare and Safety was formed in February 2025, to lead on implementing these recommendations. In December 2025, the Taskforce published a Commitment to Change framework, which describes a thematic approach to delivering; grouping work into key areas of focus for the individual cases and beyond to shape a safer future.

Work to address bullying prevention and response (action **2.5**) has progressed through the development of a new anti-bullying strategy, with research, evaluation and implementation planning now complete. A *Your Voice Matters consultation* gathered insight from families and friends of those in custody - New Anti-Bullying Policy Consultation. Next steps include pilot activity, which is planned for next year.

Alongside this, in collaboration with staff, thematic leads and wider stakeholders, we are working on creating targeted training tools on suicide prevention and safer custody practices (action **2.6**) to support a culture of care. In the year, a digital training package on compassionate conversations was launched, alongside ongoing thematic scoping work to inform training and resource development.

Development of an updated ligature audit toolkit (action **2.7**) has progressed following a proof-of-concept test at HMP and YOI Polmont. Findings from the test have informed the commissioning of external research into the wider use of audit tools, ahead of external and peer review before implementation across the estate. Logistical complexities for implementation are now being assessed.

Piloting of digital and technology solutions (action **2.8**) has been taken forward through the "Signs of Life" technology project, comprising discreet in-cell sensors that monitor movement patterns and alert staff where there may be risk of harm. Pilots are being delivered within young person establishments and are structured across two phases. Phase 1, now complete, involved simulated testing and familiarisation with an evaluation report submitted to Scottish Ministers in January. Phase 2 is under preparation and will involve live operational use with young people, subject to external ethical approval.
In addition, the Independent Review of Talk To Me (2025) was completed, led by Professor Graham Towl. Findings alongside FAI recommendations have informed the foundations for a wider overhaul of suicide prevention approaches, as detailed within Suicide Prevention Pathway in Scottish Prisons which presents our vision to support those in crisis and how we will prioritise crisis response activity (action **2.9**)

KPIs related to Objective 2:

Strategic Objective 2			
	2025-26	**2024-25**	**Movement**
Key Performance Indicators			
Deaths in Custody*	42	61	↓
Individuals Placed on Talk to Me**	4156	3940	↑
Self-Harm Incidents as a % of Population	0.9	1.1	↓

*Deaths in custody figures reflect all individuals who were in custody when they died, although the location of their death may have been a hospice or hospital.

** SPS's suicide prevention programme which involves regular observations and agreed support. This figure relates to specific instances of someone being placed on Talk to Me, some of which may have been placed on Talk to Me more than once.

Deaths in custody:

There was 1 death in 2025-26 noted as undetermined and is still awaiting confirmation and therefore may be subject to change. In summary:

- There was a 13% reduction in deaths by suicide (14, down from 16)
- There was a 50% reduction in drug related or undetermined intent deaths (8, down from 16)
- There was 30% reduction in death from natural causes (19, down from 27)

Strategic Objective 3: People in Scotland's Prisons are Better Supported to Safely Follow an Individualised Pathway to Release, in Ways which Prioritise Public Protection.

One of the core responsibilities of the SPS is to prepare those in our care for release and return to their communities. This must be done in a way that carefully manages risk and balances the safety of the public and potential victims with the human rights of those in our care.

Case management – identifying, planning, and providing support to those in our care based on their individual needs – is the central part of this process. We also have specific legal duties around release pathways and the process called 'progression', in which a series of controlled stages can be used to prepare someone for release.

	Activity	Status
3.1	Continue to identify and take opportunities to incorporate an awareness of trauma in our work, training, and strategies.	A
3.2	Carry out work to support release reform, as required by legislation	G
3.3	Continue to realise and monitor the benefits delivered through the Learning for a Better Future strategy and implement the new Development & Learning Contract	G
3.4	Continue to develop our Prisoner Pathway model to improve preparation for release processes	G
3.5	Undertake work to reduce backlog in access to programmes	R
3.6	Further develop the SPS psychology strategy and models of delivery	A

Delivery of trauma awareness training (action **3.1**) continued, although at a slower pace than anticipated due to wider operational demands. Engagement with NHS Prison Psychology and a national working group has been formed to facilitate development and delivery.

Release reform (action **3.2**) has progressed at pace in response to prison population pressures. Preparatory work has been undertaken to support delivery of the 30% release point for eligible short-term prisoners under the Prisoners (Early Release) (Scotland) Act 2025, following legislative changes to the early release framework on 17 March 2026.

Supporting people towards better futures is at the centre of what we seek to do and recognise the education we offer is a key part of this. In August 2025, we transitioned our approach to Learning and Development, through the introduction of a new strategy Learning for a Better Future alongside the of procurement a new education provider, PeoplePlus (action **3.3**). Delivery throughout the year has focused on developing learning opportunities to improve life skills and employment prospects, recognising the link between education and employment pathways. Achieved through community wealth building and employability partnership working, including collaboration with Amey's Construction Academy and Greene King's Hospitality Training.

Development work on the 'Prisoner Pathway' model for case management (action **3.4**) has progressed, with a draft evaluation and framework developed and shared through a senior leader workshop in Spring, to gather insight and inform further development. The model aims to improve how risk, need and readiness for progression are identified and managed, alongside improving community release planning and support arrangements during an individual's time in custody. Additional funding has also been secured within this financial year to increase prison-based social work resource across our establishments, representing an important step to ensure statutory case management responsibilities are delivered effectively.

Offending behaviour programmes remain an important part of supporting rehabilitation outcomes and wider population management. However, work to reduce the backlog and improve access to programmes (action **3.5**) remains challenging, with progress constrained by the population pressures we are experiencing. Current activity has therefore focused on identifying need, providing appropriate support within existing operational capacity, and engaging with Scottish Government colleagues on programme accreditation thresholds.

Despite some initial delays, development has continued with our Psychology Strategy and addressing areas for improvement identified in the independent review (action **3.6)**, including ongoing planning and delivery modelling, alongside engaging with trade unions and partner agencies across key thematic areas of development to support implementation. Wider benefits have also been realised through focused recruitment activity, specifically with trainee forensic psychologists, to support the delivery of the service across the SPS estate.

KPIs related to Objective 3:

Strategic Objective 3			
	2025-26	**2024-25**	**Movement**
Key Performance Indicators			
Average % occupancy rate of Open Estate	63.0	58.5	↑
Total hours of Purposeful Activity	6,278,549	5,956,123	↑
Average hours of purposeful activity per week, per convicted individual	19	19	↔
% of case conferences with Criminal Justice Social Work (CJSW) in attendance	95.2	94.3	↑
% of case conferences with family in attendance	25.7	21.3	↑
% compliance with parole timescales	58.0	72.3	↓
% of individuals leaving custody having secured accommodation or housing provider referral	83.7	83.0	↑
Average number of people on Home Detention Curfew (HDC)	90	106	↓

Staff

	Activity	**Status**
4.1	Continue to develop and provide employee health and wellbeing provisions	G
4.2	Continue to implement the SPS Leadership Strategy	G
4.3	Continue to implement our HR transformation project, including a new HR and payroll system	G
4.4	Carry out an Organisational Culture Review	G
4.5	Continue to deliver an annual programme of prison officer recruitment and training to support the effective operation of our prisons	G

There has been a range of offerings throughout the year of health and wellbeing provisions for our employees (action **4.1**). The wellbeing support programme became available to senior leaders in November 2025, delivered in partnership with The Rivers Centre (NHS Lothians' specialist psychological trauma service) providing facilitated reflective and resilience-focused sessions and bespoke 1:1 appointments, including optional clinical input, the programme will run for 18 months. Agreement has also been reached with our trade unions on introducing a Post-Trauma and Resilience Policy, which is described as a response to staff affected by potentially traumatic events and ensuring support is consistent, timely and accessible; anticipated to be published in the forthcoming year. Our monthly wellbeing newsletters, interactive podcasts and webinars, and range of resources continue to be available to each staff member throughout the SPS.

As the Leadership Strategy (action **4.2**) continued to embed across the SPS, demand for development opportunities grew throughout the year across a range of staff groups. Participation in programmes including 'Leading with Awareness' for middle-senior managers and 'Franklin Covey's 7 Habits of Highly Effective People' for first-line and unit managers, with applications exceeding cohort capacity. A pilot of the 'Franklin Covey's 6 Critical Practices for Leading a Team' was introduced at entry level and first-line managers, alongside an 'Mentoring for Success' programme for first-line and senior managers. Supporting this, a dedicated online leadership hub continues to provide staff with access to development resources, including succession planning tools, peer learning resources and leadership guidance.

Significant steps have been taken through the HR transformation programme (action **4.3**), with both the new payroll system, iTrent and the recruitment system, ePloy, successfully implemented and available for use by our staff. The programme aims to enhance the employee experience through the delivery of efficient, digitally enabled HR services, and feedback from users indicates that this has been achieved in practice, particularly in relation to improved useability and ease of access.

The Organisational Culture Review (action **4.4**), which was commissioned to better understand the experiences of staff and the interactions within the organisation, was completed in December 2025 by an external consultancy, with all findings accepted. The next phase of work will focus on engagement and implementation, beginning with senior leaders and managers to reflect on the report and cascade findings with their teams, followed by wider engagement from the SPS to all colleagues. Further internal engagement approaches are currently being developed.

Recruitment of prison officers (action **4.5**) remained a key operational focus during 2025–26, with 451 operational and residential officers appointed across the year. This supported a strengthening of the operational workforce providing capacity to support population management priorities and maintain safety and security across our prison estate.

Enablers and Principles

	Activity	Status
5.1	Develop our first corporate Climate Response Strategy	G
5.2	Develop a Medium-Term Financial Strategy	A
5.3	Continue to deliver improvements in SPS' cyber security and resilience	G
5.4	Continue to deliver improvements to information management and security	R
5.5	Explore PR2 Technology stack phase 2 options for transformation of PR2 data discovery mapping to an open-source cloud-hosted data platform	G
5.6	Implement in-cell technology across the estate	A
5.7	Procure revised prisoner escort services, as required	G
5.8	Continue to improve and monitor our ex-gratia processes and controls	G

Significant work has been undertaken to develop the SPS Climate Response Strategy (action **5.1**) coordinated the Climate Change Lead and dedicated team established over the course of the year. The draft strategy has been shared for internal consultation with senior leaders and key roles across the organisation and will progress to formal approval following consideration of feedback. A Climate Change Progress Group has also been established, with its first meeting held during the year, providing a key governance mechanism to support SPS on its journey towards climate resilience.

The Medium-Term Financial Strategy (action **5.2**) has remained in progress during the year; however, completion has been delayed due to senior vacancies within the finance function. Although, considerable activity has been completed to progress the strategy, finalisation hasn't been achieved as originally planned for 2025–26. Outstanding elements remain to be expected to move towards completion in early 2026–27.

This year saw the introduction of an integrated Secure Operations Centre to enhance our cyber security and resilience (action **5.3**). Procured by an outsourced provider, the centre provides 24/7 monitoring of cyber threats across the SPS, significantly strengthening the ability to detect and respond to risks in real time.

Information management and security (action **5.4**) have been assessed as red, reflecting ongoing pressures across the SPS. While an information governance forum is in place, competing workload demands have impacted its ability to meet as regularly as planned. This, alongside capacity constraints within the wider system, has contributed to inconsistencies in information management practice. It has been identified that a structured improvement plan is required to improve arrangements, will be taken forward into next year and beyond.

PR2 is a secure internal information-sharing system used across the organisation to support the management of individuals in our custody. The PR2 technology stack (action **5.5**) is focused on modernisation and moving away from legacy based systems.

Phase 1 of the programme has been completed, establishing the technical baseline for transformation, with Phase 2 on delivering full modernisation, due to progress further from summer.

In line with our vision to improve access to services for individuals in our care through secure and modern digital infrastructure, in-cell digital services (action **5.6**) will allow access to education, health and social work appointments, and other services within their own cell environment. A procurement exercise is currently underway, following a tender forum held in March, with contract award expected in summer. This will be followed by a three-month pilot period, with full delivery anticipated by late 2027, recognising the complexity of the implementation.

Following a comprehensive and competitive recruitment process, the new prisoner escorting service (action **5.7**) has been awarded to Mitie Care & Custody Ltd, with agreement across key partners and ourselves. The new contract will commence on 23 January 2027. The current focus is on the mobilisation, and demobilisation of the existing contract with GeoAmey, to ensure service continuity throughout the remaining period which will involve ongoing collaboration with Mitie to encourage a safe, structured and effective transition to the new service model.

Improvements have been made to the management and monitoring of ex gratia processes and controls (action **5.8**) during the year. An approach has been embedded whereby claims are routinely checked and reviewed by our payroll team, with payments only progressed where appropriate assurance and supporting evidence are in place. Guidance has also been made available to staff to support consistent application of the process and provide a reference point where required. Internal audit revisited the area during the year, noting improvements in practice and control arrangements.

Financial Performance and Results for the Year

Financial performance is monitored throughout the year and reported to the Advisory Board on a routine basis. As an Executive Agency of the Scottish Government, SPS' expenditure forms a section within the Scottish Government Justice Portfolio, and the results will be recorded in the Scottish Government Consolidated Accounts for 2025-26.

The Scottish Parliament approves funds to the Scottish Government (SG) and related bodies at the start of the year and variations to these via the Autumn Budget Revision (ABR) in October and a Spring Budget Revision (SBR) in January. The Scottish Parliament approved a budget for SPS of £881,100k, details of which are contained in the Budget (Scotland) Bill 2024-25 Supporting Document. Details of the ABR and SBR budget revisions made by SPS can be found at:

ABR: Autumn Budget Revision 2025-26 Supporting Document

SBR: Spring Budget Revision 2025-26 – Supporting Document

At ABR, an additional £6,900k was received in support of additional staffing cost pressures which included increased Employer National Insurance costs.

At SBR, £2,672k of capital Departmental Expenditure Limit (DEL) was surrendered to the Scottish Government due to forecasted delays in the progress of capital development of the prison estate in 2025-26 which included HMP Highland. HMP Highland has reported further reductions of £5,520k from SBR to the end of 2025-26.

A comparison of the SPS final outturn with the SBR for 2025-26 is detailed below. The table does not include notional charges of £124k (Note 18 in the Notes to the Accounts).

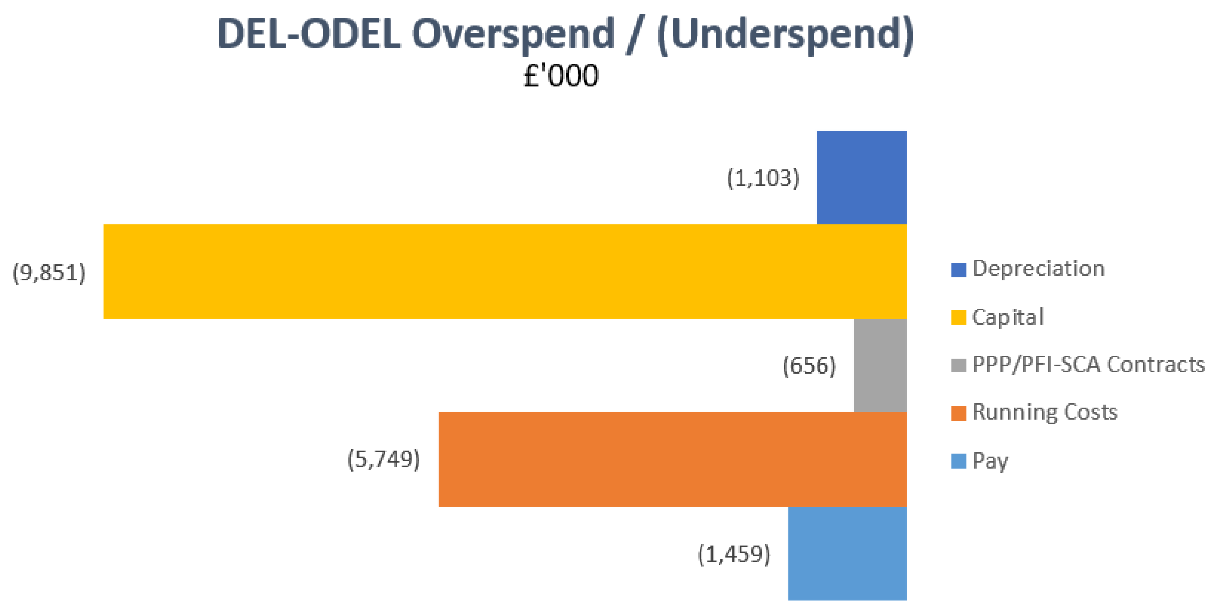
	Actual Outturn £'000	Revised Budget £'000	Over/ (Underspend) £'000
Total Departmental Expenditure Limit (DEL)[1]	777,879	796,042	(18,163)
Total Outside DEL Expenditure[2]	86,347	87,003	(656)
Annually Managed Expenditure (AME)	(787)	251	(1,038)
Total Expenditure	863,439	883,296	(19,857)

Total expenditure for the year was £863,439k against the SBR budget position of £883,296k.

The DEL underspend of £18,163k is primarily attributable to underspend in running costs (£5,749k). Also, factors affecting DEL underspend are the underspends in staff costs (£1,459k), depreciation (£1,103k) and capital (£9,851k). Outside Departmental Expenditure Limit (ODEL) revised budget exceeds actual outturn the by £656k. The underspend in AME largely relates net impact of an upward valuation of HMP Stirling HMP Stirling and Community Custodial Units (£1,803k) and offsets by provisions provided during the year (£1,016k).

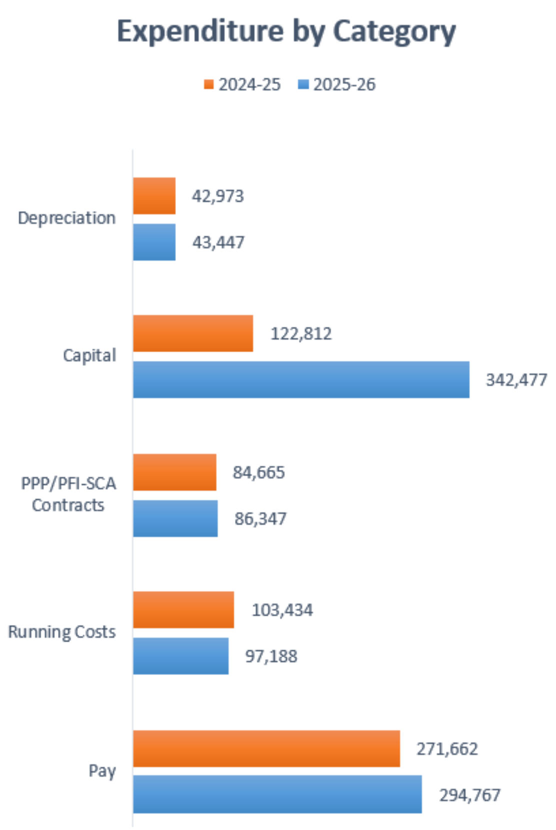
The net DEL-ODEL overspend / underspend is summarised by expenditure type below:

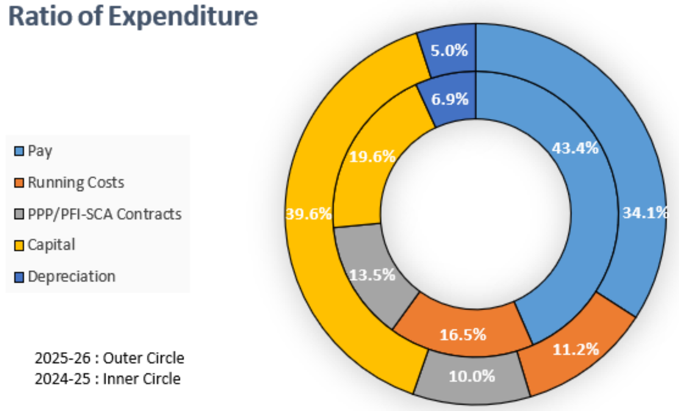
[1] DEL budget limits are set in the Annual Budget.
[2] Outside DEL expenditures includes costs associated with PPP/PFI contracts for HMP Addiewell and the Court Custody and Prisoner Escort Service Contract.



Analysis of Expenditure

The most significant expenditure category for SPS relates to capital 40.3% (2024-25: 19.6%) followed by pay 33.7% (2024-25: 43.4%).





Net Expenditure for the Year

The Statement of Comprehensive Net Expenditure (SoCNE) for the year is shown on page 79. SPS has reported net expenditure for the year of £524,299k (2024-25: £504,979k). This is an increase of 3.83% from 2024-25 and is largely attributed to staff costs.

The following table shows the reconciliation between the actual outturn and the net operating costs reported in the SoCNE. The reconciliation takes account of non-cash charges and HM Treasury Consolidated Budgeting Guidance.

	£'000
Total expenditure	863,439
Add: Notional charges (Note 18)	124
	863,563
Less: Capital expenditure (Note 4, 5 & 6)	339,264
Net expenditure for the year (SoCNE)	524,299

Statement of Financial Position

The Statement of Financial Position in on page 80.

Changes in Property, Plant and Equipment and Intangible Assets

As at 31 March 2026, SPS property, plant and equipment, right of use assets and intangible assets have a net book value of £1,915,435k (2024-25: £1,585,531k). This represents an overall 20.8% increase in value from 2024-25. The increase in value of £329,904k mainly relates to £340,400k of capital purchases and £37,468k of net upward revaluation adjustments against land and buildings, offset by a £47,919k depreciation charge.

As part of the five-year rolling programme, on site valuations were carried out by a professionally qualified RICS accredited firm at the following locations: HMP Barlinnie, HMP Greenock, HMP Inverness, HMP & YOI Stirling, HMP Dumfries. In addition, desktop valuations by the external valuer were carried out for remaining buildings and valuation of non-operational individual land plots performed as of 31 March 2026.

As at 31 March 2026, SPS Land and Buildings have a net book value of £1,394,354k (2024-2025: £1,390,835k), which represents a 0.3% increase in value from March 2025. This increase in value is reflective of the impact of the revalued land and buildings in year. A £35,666k net upward revaluation was recognised through the revaluation reserve, accompanied by a net £1,804k gain (including £2,341k reversal of prior years impairment, mostly on HMP Stirling) on revaluation recognised in the SoCNE.

Trade and Other Payables

Included within payables is an amount of £101,134k (2024-25: 107,734k) representing the imputed finance lease for properties at HMP Addiewell and for vehicles used in the Scottish Court Custody and Prisoner Escort Contract. Of the total payables, £3,614k (2024-25: £6,168k) relates to liability remeasurement for increased payments linked to indexation as per IFRS16.

Payment of Creditors

SPS' policy is to pay all invoices, not in dispute, in 30 days or the agreed contractual terms if otherwise specified. SPS aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, on time in these terms.

During the year ended 31st March 2026, SPS paid 95.98% (2024-25: 95.80%) of all invoices received within the terms of its payment policy. The payment delays in some of the invoices are attributed to incomplete reports/backups on review and lack of human resources at times.

SPS has sought to achieve the Scottish Government’s aspiration to pay suppliers within 10 days. Payment performance on this basis was 85.06% (2024-25: 86.30%).

Climate and the Environment

The global climate emergency is a strategic national priority, recognised by the Scottish Government and public bodies across Scotland, and is one of 4 key themes in the 2025-26 Programme for Government. Scotland's climate is becoming warmer, wetter and more variable.

The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 was updated in 2024 to bring in new requirements relating to carbon budgeting and cyclical 5-year reduction plans, with new guidance to public sector organisations published in March 2026 after consultation during 2025. The SPS has a duty to reduce its carbon emissions, adapt its services to become more resilient to climate change, to act sustainably and to report on progress.

As required by the Wildlife and Natural Environment (Scotland) Act 2011, SPS produces a publicly available report every three years on compliance with the Biodiversity Duty. The most recent report, covering 2022-23, is available here: Biodiversity Report and the next scheduled publication will be in late 2026.

As outlined in the Scottish National Adaptation Plan 2024-29, public bodies including SPS play a key role in helping Scotland adapt to our changing climate via the adaptation of the services delivered and legislative duties to report against the National Adaptation Plan commitments.

SPS is also required to report annually on compliance with climate change duties in accordance with the Climate Change (Duties of Public Bodies Reporting Requirements) (Scotland) Order 2015. The most recent report, covering 2024-25, is available here: Climate Change Report. Extracted figures are included in the Emission and indicator data (rolling 5-year overview), see table 2 on page 36. SPS reported combined total emissions of 31,900 tonnes CO_2 equivalent, a 5% increase on the previous reporting year, and a continuing year on year rising trend. The 2025-26 report will be prepared and submitted in November 2026.

The introduction of a specialist Climate Change team in late 2024 is helping SPS ensure that it remains safe, secure and functional in the face of increasingly challenging adverse weather, makes systematic progress in carbon emission reduction and meets legislative reporting requirements, including Task Force on Climate-related Disclosures (TCFD) compliant governance. Within the Team, SPS has appointed specialists in decarbonisation and emission reduction, and adaptation to floods, storms, overheating and water scarcity. A new Climate Change Governance structure has been designed and implemented, and a draft Climate Change Response Strategy has been completed, with approval and publication due during 2026-27.

TCFD Disclosure Statement

Governance

TCFD recommended disclosures:	SPS'S summary position:
a) Describe the Board's oversight of Climate-related risks and opportunities.	During 2025-26 the Deputy Chief Executive has overall responsibility for the strategic direction and implementation of adaptation and emission reduction. In future years this may revert to Director of Finance, following a review of fit. SPS has replaced its former Carbon Management Strategy Board with a two-tier governance system, providing additional accountability and greater breadth. The SPS Climate Change Progress Group (CCPG) has overall responsibility for the strategic direction and management of activities relating to climate change. The CCPG membership draws together senior representatives of all SPS directorates and meets quarterly. It reports upwards into existing SPS executive governance, major projects and audit groups. The CCPG has three collaborative delivery groups bringing together key changemakers from across the organisation, grouped around the following themes: Adverse Weather Adaptation; Carbon Reduction Pathway; and Climate Understanding & Green Skills. Terms of reference, scope and membership were developed throughout the 2025-6 financial year, and the first routine meeting of the Climate Change Progress Group was held in April 2026, with the collaborative delivery groups scheduled to commence in June 2026 The remit of the Climate Change Progress Group includes: • Climate Change related input to organisational strategic planning and reporting. • Robust decision making, with balanced analysis and clear auditable decision making. • Progress reporting against SPS Climate Change Response Strategy goals and metrics. • An escalation route for new risks or complex decisions to EMG. • Scrutiny and direction of work delivered via three themed collaborative groups.

b) Describe management's role in assessing and managing climate related risks and opportunities.	The Deputy Chief Executive in conjunction with the SPS CCPG has the ultimate responsibility for SPS climate change response. A business case was developed and approved in 2023/24 which led to a dedicated Climate Change Team (CCT) being established within SPS. This allows SPS to respond to delivery against Scottish Government statutory requirements for climate adaptation, and the national target to achieve Net-Zero carbon emissions in Scotland by 2045. The CCT Lead joined SPS in late 2024, and a full team has now been designed and recruited during 2025-26. The team contains specialists in decarbonisation, energy, adaptation to heat and water scarcity, adaptation to floods and storms, data analysis and coordination. All roles have been successfully advertised and appointed during 2025-26, with the full team scheduled to be in-situ by July 2026. The purpose of the CCT is to establish organisational net-zero carbon emissions and climate adaptation strategies, plans and actions. The CCT takes the lead role reporting SPS climate mitigation and adaptation performance internally and externally to the wider public by producing the statutory annual Public Bodies Climate Change Duties Reports for Scottish Government. The CCT will provide support and assistance to all key stakeholders, functions and directorates including liaison with the Trade Union Side, reflecting the cross-cutting nature of the climate challenge. The CCT coordinates energy management for SPS, working in close collaboration with finance and estates teams. The CCT works organisation-wide and is functionally situated in the Estates & Technical Services portfolio.

Strategy

TCFD recommended disclosures:	SPS'S summary position:
a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	SPS draft Climate Change Response Strategy was prepared during 2025-26. Organisational approval has been initiated via the April Climate Change Progress Group, and it will be published later in 2026. The draft strategy considers a 2045 horizon, outlines a clear vision, sets goals and milestones, and describes tactical actions to meet those, which enable detailed work planning to be undertaken.
b) Describe the impact of climate-related risks and opportunities on the organisation's operations, strategy, and financial planning	Developing key evidence and robust processes to embed climate adaptation and carbon reduction into SPS planning, operations, and delivery are early priorities within the draft strategy. These will direct the work of the Climate Change Team to ensure SPS rapidly develops a clear and broad understanding of the impact of climate related risks.
c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C and a 4°C scenario.	The draft climate change response strategy embeds planning for 2°C and understanding 4°C across SPS sites and services. Specialist Adaptation Advisors within the Climate Change Team will ensure robust evidence is developed regarding the risks posed by storms, floods, high winds, heatwaves and water scarcity, including interdependent impacts and cascading failures. These roles will work collaboratively with Ministry of Justice and Scottish Public Sector counterparts to develop and integrated understanding of current and future risks to enable SPS to prioritise and plan with confidence.

Risk Management

TCFD recommended disclosures:	SPS'S summary position:
a) Describe the organisation's processes for identifying and assessing climate related risks.	Risk Identification: The SPS has a Risk Management Framework in place, which is followed across the organisation. The Climate Risk Register is currently live and following the corporate risk management processes. The risks on this register were identified by the SPS Climate Change Team Lead carrying out site visits and developing an overall assessment of current organisational climate

	priorities. Climate risks are managed corporately as a result of being escalated and fed from the SPS Climate Risk Register onto the Corporate Risk Register, or as a result of the Executive Management Group (EMG) mandating an addition of a corporate climate risk. Risks on this register are identified through escalation from subordinate registers and an annual horizon scan. The SPS corporate risk relating to climate change has been reviewed and updated during 2025-26. Following the risk update, a deep dive on Climate Change risk and mitigation was presented to the Risk Monitoring & Audit Committee in March 2026. The revised risk focused on the adverse impact of climate change on SPS operational activities, and the organisational adaptation capability. In addition, a Climate Risk Register is maintained by the Climate Change Team containing lower-level risks, which are periodically reviewed and discussed with the Risk & Performance team. Risk Assessment: All risk registers throughout the organisation use a consistent scoring methodology for risks. This allows risks, including climate risks, to be compared with one another within the same management level. The Corporate Risk register (and scoring) is reviewed approximately quarterly by the EMG and reported to the SPS Risk Management and Audit Committee (RMAC) at 4 of its meetings through the year. Risk registers at other levels are subject to review by responsible staff via functional business meetings. Risks are consistently described using the causes/event/impact model and prompts for areas to consider when articulating impact are provided in SPS guidance.
b) Describe the organisation’s processes for managing climate related risks.	Climate risks are managed strategically, tactically and operationally through risk registers at different levels. At the strategic level, the Deputy Chief Executive is the climate risk owner, supported by the Climate Change Team Lead as risk sub-owner and the Planning, Performance and Risk Manager. Management of the tactical Climate Risk Register is the responsibility of the Climate Change Team Lead, and management of the operational-level Establishment Risk Registers, which allude to climate related risks, is the responsibility of the Governor in Charge of that Establishment. Management

	of the risks includes ensuring actions responding to causes are up to date to then reliably give a current score whereby the risk can be assessed against the further risks of the organisation, tolerance windows and the interdependent risks. In common with all corporate risks, the climate risk is open to review by the SPS Risk Management and Audit Committee (RMAC).
c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisations overall risk management.	With the addition of that noted above, the SPS overall risk management processes have been informed by an annual Horizon Scan, of which was carried out in 2025-2026 looking forward to 2026-2027. These highlighted challenges of climate resilience for SPS and has ultimately further informed SPS corporate climate risk in that SPS is concerned regarding its response to adapt in the face of climate impact pressures. The Horizon Scan will be carried out annually going forward. Similarly, the Risk Monitoring and Audit Committee acts as an independent scrutiny body, without executive powers, to support and advise the Accountable Officer and the Advisory Board in their responsibilities for issues of risk, control and governance and as such have advised and continue to, on the SPS Corporate Risk Management direction. RMAC review and advise on Corporate Risk Management processes four times a year as a result of a paper submission to the group, which provides a Corporate Risk Management update position. As described above, operationally and strategically, climate risks are considered on risk registers alongside other risks and are managed in a consistent way. Identifying interdependence between risks is encouraged at all levels of risk management, and risks are explicitly linked together on the Corporate Risk Register. As such, the Climate Risk on that register has a number of interdependent and connected risks.

Metrics and Targets

TCFD recommended disclosures:	SPS'S summary position:
a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management processes.	For comparability with previous reporting years, basic metrics have been extracted from current published reports and are summarised in page 36. New metrics have been proposed via the Climate Change Response Strategy development process and are summarised on page 35.

b) Disclose Scope 1, Scope 2, and if appropriate Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Emissions have been extracted from current published reports and are summarised in page 36.
c) Describe the targets used by the organisation to manage climate related risks and opportunities, and performance against targets.	Targets have been developed as part of the draft SPS Climate Change Response Strategy. These will form a key part of the 2025-26 Public Bodies Climate Change Duties statutory reporting in November 2026.

Table 1 Draft Climate Change Response Strategy Metrics

Category	Metric
Carbon Emission Reduction	Electricity, gas, water, oil per site and capita Emissions as tCO2e per site and capita Mileage by vehicle, journey and fuel type Ratio of generated to purchased energy % Carbon Literacy accredited staff & prisoners
Climate Adaptation	% of sites with hazard assessment & action plans Number of pilot initiatives and lessons learned Number of science to policy or policy decisions User feedback on value and use of adaptation resources Number of opportunities for locally informed input
Biodiversity	Area (m2) of pollinator habitat Number of prisoners involved in growing projects Number of plants/trees grown & distributed to others Area (m2) of cultivated garden Number of green work parties and placements
Waste	Weight of food waste per capita Recycling & waste by establishment, per capita Volume of circular materials used and waste generated % of tenders with circular or waste reduction inclusions Count & cost saving of repaired assets

Carbon & energy metrics are lagged by 1 year, therefore figures for the 2025-26 financial year will not be available until after statutory submission under the Public Bodies Climate Change Duties Reporting route in November 2026. SPS will aim to align these in future years.

Table 2: Emission and indicator data (rolling 5-year overview)

Emissions & Indicators		2020-21	2021-22	2022-23	2023-24	2024-25
Indicator: Tonnes CO2(e)	Total gross Scope 1 direct emissions: owned & controlled sources	18.33	18.52	17.27	18.46	19.51
	Total gross Scope 2 indirect emissions: purchased & used energy	6.62	6.04	5.54	5.92	6.95
	Total gross Scope 3: other up/downstream indirect emissions	1.27	6.32	5.83	5.88	5.40
	Total Scope 1,2,3 combined	26.22	30.88	28.64	30.26	31.87
Energy consumption (kWh)	Electricity	28,390,700	34,294,300	34,736,900	34,495,600	33,510,600
	Gas	99,265,200	104,816,700	99,699,500	103,008,200	108,856,200
	Gas Oil	316,800	883,400	936,600	3,593,600	1,221,700
	Total energy consumption	127,972,700	139,994,400	135,373,000	141,097,400	143,588,500
Water use (cubic metres)	Water Supply	614,600	719,200	822,823	735,700	685,300
	Water Treatment	583,900	683,200	781,271	698,900	651,000
Waste generated (tonnes)	Food & Garden Compost / Anaerobic Digestion	390	410	600	620	630+
	Clinical Waste	250	140	150	210	215+
	Recycling/Reuse	490	610	670	550	590+
	Combustion	1,760	1,920	2,000	2,100	1,700+
	Landfill	Not reported	600	430	410	1,380+
Travel distance (km)	Distance by Car	720,330	852,500	101,000	1,127,100	1,709,300
	Distance by Rail	7,200	33,200	1,004,200	128,600	137,700
	Distance by Taxi	900	1,100	1,200	2,200	2,100
	Diesel (litres)	47,800	35,800	40,800	43,600	42,000
	Petrol (litres)	14,800	33,300	46,400	58,200	58,500
	Prisoner Escort Diesel (litres)	Not reported	607,080	691,200	627,800	787,600

+ waste data reporting is improving in completeness year on year, and new Scope 3 Baseline is under development.

Linda Pollock

Linda Pollock
Chief Executive

30 July 2026

ACCOUNTABILITY REPORT – CORPORATE GOVERNANCE

The purpose of this section is to explain the composition and organisation of SPS' governance structures and how they support the achievement of our objectives.

Directors' Report

List of Board and Senior Leadership Team:

Chief Executive Officer, Directors and Advisory Board Members during the reporting year:	
Chief Executive Officer and Accountable Officer:	Teresa Medhurst
Deputy Chief Executive Officer:	Linda Pollock
Executive Management Team:	Gerry O'Donnell, Director of Finance – until 31/07/2025 Amy MacDonald, Director of Finance – from 07/07/2025 until 31/03/2025 Heather Duncan, Director of Finance (Interim) – from 01/12/2025 Andy Hodge, Director of Operations* Ian Whitehead, Director of Operations* Adam Jobson, Director of Organisational Development Sarah Angus, Director of Policy Lisa Taylor, Director for Engagement and Change (Interim) – from 18/08/2025 * role of substantive Director of Operations filled on a job-share basis.
Non-Executive Directors:	Lynne Clow (RMAC and Advisory Board Member) Ian Harley (RMAC Chair and Advisory Board Member) Simon Little (Advisory Board Member) Ann McKechin (Advisory Board Chair) Gill Stillie – (Advisory Board Member) until 10/09/2025 Stephen Uphill (RMAC and Advisory Board Member) Billy Watson (Advisory Board Member)

Further details of SPS' governance framework and groups are available in the Governance Statement below.

Company Directorships and other Significant Interests

The SPS Register of Interest, covering Directors and Non-Executive Directors and updated in March/April 2026, is available here: SPS Registration of Interests.pdf

Information Security

The Deputy Chief Executive acts as SPS' Senior Information Risk Owner. There is an Information Management team based in HQ and a network of trained Information Security Officers throughout SPS. An e-learning course on protecting information is compulsory for all staff. 1 personal data related incident was reported to the Information Commissioner's Office during the reporting period.

Appointed Auditors

The accounts are audited by our auditors appointed by the Auditor General for Scotland. Under section 21 of the Public Finance and Accountability (Scotland) Act 2000, the Auditor General has determined that Audit Scotland be the appointed auditor for SPS for the financial years 2022-23 to 2026-27.

Audit Scotland carried out the audit of SPS' accounts for the financial year ending 31 March 2026. Audit Scotland determined that the fee for this service was £124,380 (2024-25 £119,220).

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 the Scottish Ministers have directed the Scottish Prison Service to prepare for each financial year a statement of accounts in the form and, on the basis, set out in the Accounts Direction on page 114. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the SPS and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and the Scottish Public Finance Manual and in particular to:

- observe the Accounts Direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts; and
- 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 Principal Accounting Officer of the Scottish Government has appointed the Chief Executive as Accountable Officer of the SPS. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the SPS' assets, are set out in Scottish Public Finance Manual.

Statement of the Disclosure of Information to Auditors

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 the Scottish Prison Service auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

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

Governance Statement

Scope of Responsibilities

As Chief Executive, I am also the Accountable Officer (AO) for the agency, with responsibility for maintaining a sound system of internal control that supports achievement of the Scottish Prison Service's (SPS) policies, aims and objectives set by Scottish Ministers. It is my responsibility to ensure that the systems have been in place for the year under review and up to the date of approval of the annual report and accounts whilst safeguarding the public funds and departmental assets for which I am personally responsible in accordance with the responsibilities assigned to me.

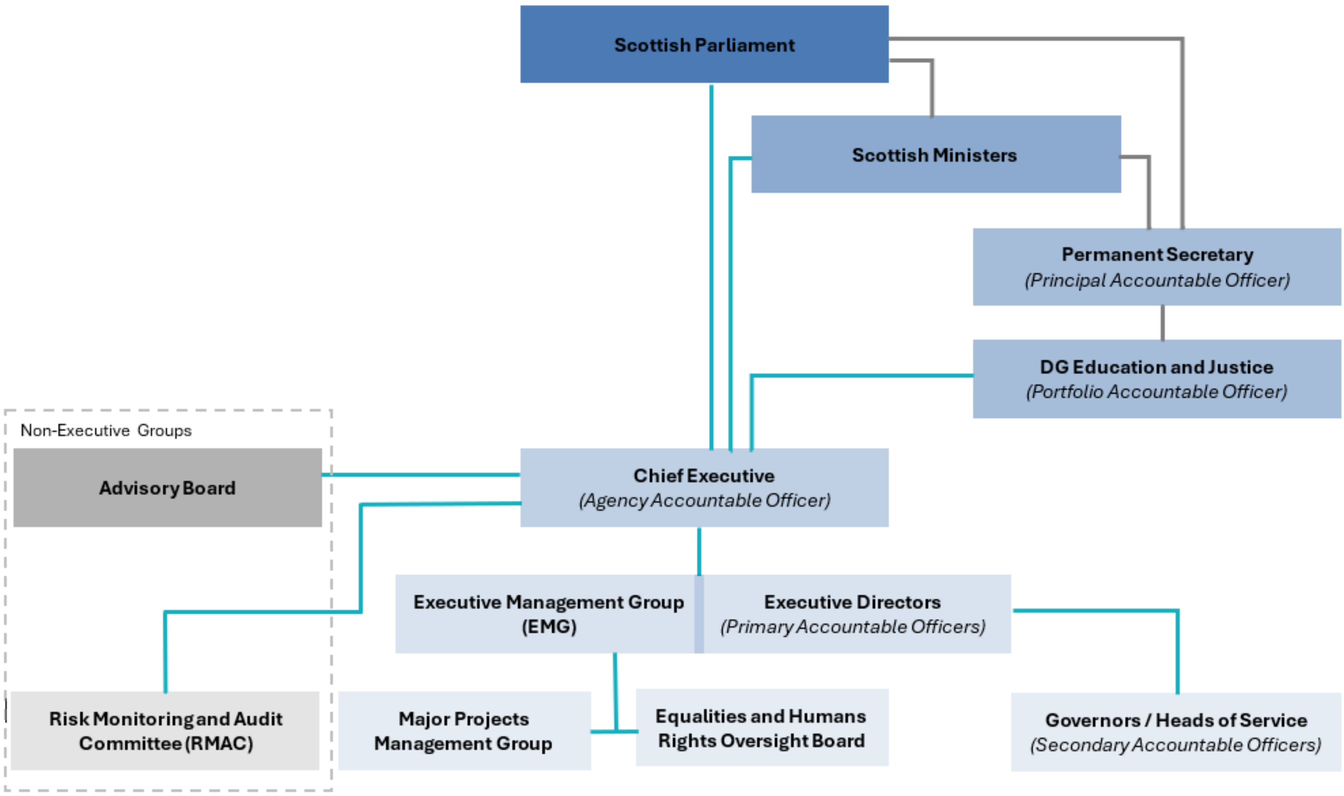
The AO is accountable to the Scottish Ministers for the operation of the SPS, for providing advice and evidence on delivery to inform policy, for the management of SPS, and for planning its future development.

I became Chief Executive on 1st May 2026. Prior to this, and for the entirety of the 2025-26 year, I held the role of Deputy Chief Executive.

Governance Framework

The SPS is an Executive Agency of the Scottish Government and is required to comply with the guidance set out in the Scottish Public Finance Manual. The SPS Framework Document sets out the policy and resources within which SPS operates, including delegated financial limits. The Framework Document can be found here: SPS Collaborative Working Framework Document - July 2024.pdf

SPS' overarching governance and accountability framework is illustrated below:



Risk Monitoring and Audit Committee (RMAC)

Advice, support and challenge to the Accountable Officer in relation to their responsibilities for issues of risk, control and governance is provided by an independent Risk Monitoring and Audit Committee (RMAC). The need for this independent scrutiny and constructive challenge of the effectiveness and robustness of these areas, and associated assurance, is a requirement of the Scottish Public Finance Manual. RMAC's remit covers scrutiny and advice in a range of critical areas including: the strategic processes for risk, control and governance; the internal control environment; audit activity and associated management response; anti-fraud and whistle-blowing processes; the SPS Annual Report and Accounts, including recommendation on the Accountable Officer's signing of these. RMAC can offer opinions and recommendations on the way in which the management of these areas is conducted but does not have executive powers. It is chaired by non-executive Director Ian Harley.

RMAC met on five occasions during 2025-26, and minutes are published on the SPS website. The Terms of Reference for the group were last reviewed in November 2025. During this review, in response to the findings of an Internal Audit advisory review of governance, RMAC changed from being a sub-group of the Advisory Board to stand-alone group reporting directly to the Chief Executive, reflecting the key role it has in the effective governance and operation of the organisation. All RMAC meetings were attended by the Accountable Officer along with other SPS Directors and representatives from their Directorates and both internal and external auditors. I attended all RMAC meetings through the year in my role as Deputy Chief Executive.

Advisory Board

The role of the Advisory Board is to undertake a supportive, advisory, questioning and enabling function to SPS. It supports the Chief Executive in the discharge of his or her role by providing a safe, challenging forum to bring issues to a well-informed group comprising the Deputy Chief Executive, SPS Executive Directors and Non-Executive Directors, to help him or her reach defensible and well-informed decisions. The Advisory Board have no role in holding the Chief Executive to account for the Agency's performance and cannot issue directions to him or her. It is chaired by non-executive Director Ann McKechin.

During the reporting year, the Advisory Board met on six occasions and held one planning day. Minutes are published on the SPS website and the Terms of Reference for the group was last reviewed in September 2025.

Executive Management Group (EMG)

The EMG is chaired by the Chief Executive and brings together the Chief Executive, Deputy Chief Executive and Functional Directors to advise the Chief Executive in discharging their duties both as Chief Executive and Accountable Officer. The EMG meets twice a month and covers both operational business and strategic direction. This includes consideration of the management of key risk, reviewing organisational performance and scrutinising organisational policy and strategy development.

Major Projects Management Group (MPMG)

MPMG is the governance board that oversees the portfolio of major projects within the SPS and the Portfolio Management Office (PMO). Major projects are those that: meet the Scottish Public Finance Manual definition of a major investment; or are required to be supported by the SG Independent Assurance Review process; or will incur a one-off project cost of £2m (ex VAT) or more; or will bring an ongoing cost to SPS exceeding £1m per annum; or are assessed by MPMG as high risk for SPS. MPMG has a strategic role in agreeing priorities for the portfolio, agreeing the allocation of funding to projects and setting the parameters for individual major projects.

MPMG is chaired by the Chief Executive and met on 12 occasions during 2025-26.

Equalities and Human Rights Oversight Board (EHROB)

The purpose of the EHROB is to enable a strategic, integrated approach to the delivery of equalities and human rights across the organisation and driving forward equalities and human rights as a corporate priority. It does this by aligning equalities and human rights with SPS business priorities, scrutinising and providing assurance of performance and risk related to equalities and human rights and gathering strategic intelligence and insight on equalities and human rights related issues.

The EHROB is chaired by the Chief Executive, and the membership is made up of relevant senior staff and staff with expertise in equalities and human rights.

The EHROB met on 3 occasions during 2025-26.

Strategic Delivery Group (SDG)

The SDG has been removed from the organisational governance framework as the group has not met since 2023. Plans for new delivery and change oversight mechanisms are being developed, following further advice.

Risk Management Arrangements

The SPS operates a governance framework that includes a structured risk management approach. Guidance and templates are available for use across the organisation, and a central risk management team provide advice and support.

The corporate risk position is monitored through dedicated risk papers at EMG and RMAC and through quarterly performance reports at EMG and the Advisory Board. RMAC specifically considers risk as part of its remit by considering, commenting, and advising on strategic processes for risk, as well as scrutiny of the Corporate Risk Register - including wording, scoring, and mitigation activity. In addition, an annual dedicated risk review session with EMG members typically takes place in the Autumn, and a risk-focussed horizon scan is presented to EMG in January each year.

Business areas across the organisation also maintain their own risk registers and monitor and review these through business meetings. Major Projects maintain risk registers specific to their projects. Risks can be escalated through a process that is outlined in the risk management guidance.

Internal Audit

SPS is supported by the Scottish Government Directorate for Internal Audit and Assurance to provide an overall annual assurance opinion level to me and RMAC. For 2025-26, that assurance opinion is “reasonable” (that some improvements are required to enhance the adequacy and effectiveness of procedures). There are weaknesses in risk, governance and / or control procedures in place, but not of a significant nature). Five assurance reviews were carried out during the year:

- Data Strategy - Limited Assurance
- FAI Taskforce - Substantial Assurance
- Healthcare and Wellbeing Interventions – Limited Assurance
- Ex-Gratia Governance and Process – Reasonable Assurance
- Digital Infrastructure – Emerging Reasonable Assurance

In addition, advisory work was carried out covering governance, the role of operational audit, and public service reform.

SPS also has an Operational Audit team, which forms part of the assurance to the CEO, on compliance with delivery standards at an operational level. They carried out 29 local establishment audits during 2025-26 covering:

- Security (3 establishments)
- Searching (2 establishments)

- Prevention of Suicide in Prisons (4 establishments)
- Prisoner Complaints (1 establishment)
- Rule 95 (2 establishments)
- Use of Force (2 establishments)
- Ex-gratia (5 establishments)
- Operational Readiness (6 establishments)
- Cell Sharing Risk Assessments (4 establishments)

External Audit

This is the fourth year of external audit by Audit Scotland, who were appointed as SPS's external auditors by the Auditor General for Scotland until 2026-27.

Review of Effectiveness

As Accountable Officer, I have the responsibility for reviewing the effectiveness of the systems of internal control and corporate governance. The review is informed by:

- Meetings of the Executive Management Group within the financial year.
- Monitoring and reporting of performance against key performance indicators.
- Quarterly performance reporting (the SPS 'Improvement Framework' report) and monitoring.
- The use of Project Management structures and a Major Project Management Group in addition to SG Justice Governance on capital projects. The support and scrutiny of gateway review processes for major projects.
- The work of the SPS Operational Audit team.
- Reports and assurance to EMG on Risk Management.
- The work of committees and roles providing oversight on health and safety and fire safety matters.
- Measures in place to ensure information security and standardise and enhance the management of information risk.
- Information from the internal process for reporting and investigating information security and personal data related incidents.
- Cyber resilience developmental work.
- The Fraud Response Group (FRG) is chaired by the Director of Organisational Development. This group reviews lessons learnt, promotes awareness of fraudulent activity and influences policy development. The Fraud Response Group met on 3 occasions during 2025-26.
- The SPS Financial Policy Guidance Manual provides standard authority for establishments, SPS College, Central Stores and Headquarters Directorates. Compliance with its contents is mandatory and maintains propriety in the control of Government expenditure and income. It ensures assets are properly safeguarded, that proper accounting records are maintained and ensures compliance with current legislation and Government financial procedures.
- Annual report from the Chair of the RMAC concerning the corporate governance and the control environment.
- Scrutiny and advice provided by RMAC on areas such as risk management, the internal control environment, governance, audit activity, the Annual Report and Accounts, fraud, and associated assurances.

- Meetings of the Advisory Board within the financial year.
- The Statements of Assurance process.
- The work of Internal Audit, which provided an overall reasonable annual assurance opinion.
- The work of External Audit.
- Progression of management action on recommendations from Internal and External Audit reports.

On the basis of these assurances, I confirm that reasonable systems of governance, risk management and internal control, consistent with the SPFM, have been developed and were operational over the year ended 31 March 2026 and up to the date of approval of the Annual Report and Accounts.

Written Authorities

I confirm that no written authorities were provided to Teresa Medhurst, the Accountable Officer during the year.

Personal Data Related Incidents

During 2025-26, there was 1 significant lapse in data security, which was reported to the Information Commissioner's Office (ICO). There were no personal data related incidents reported in the previous year (2024-25).

Significant Governance and Risk Issues:

There have been a number of issues identified during the year in relation to risk and governance. These are things that may, in a significant way, (a) prejudice the delivery of planned priorities (b) undermine the integrity or reputation of the organisation (c) put major programmes or projects at risk (d) divert resources from other significant work (e) have a material impact on the accounts or (f) put financial stability, security, data integrity or fraud prevention at risk:

i) Population Management

During the year, the prison population reached a new record high number of 8,452. Working at levels above the capacity for which prisons were designed or are ordinarily run can make day-to-day safe operation of prisons more difficult, cause increased numbers of people to have to share cells, and reduce the resources available to provide support and services to prisoners, including rehabilitative interventions. In November 2025, the Scottish Parliament approved the Emergency Early Release of certain individuals in our care. 614 individuals were released as part of this over seven traches between November 2025 and April 2026. Supporting the development of, and implementing, these changes in legislation is itself activity that calls upon resource from across the organisation, impacting delivery in other areas.

The level of the population places a sustained pressure on staff across the organisation. The work of operational and non-operational in establishments and headquarters is made more challenging when the organisation is required to manage very complex service demands on an on-going basis. New record high population numbers have been recorded since the end of March 2026, and the management of the population will therefore continue to be an organisational priority into 2026-27.

ii) Financial Sustainability

The Scottish Parliament approved the 2025-26 budget for SPS of £881m. During the year, changes to the budget were made (detailed on page 24). Increases in Resource were driven by staffing costs and decreases in the Capital programme were driven by slippage in HMP Highland. The final 2025-26 position was £883.3m. Resource costs were lower than anticipated through estates maintenance costs and less recruitment activity as well as Business rates refunds. Capital costs included a further reduction in HMP Highland costs within 2025-26 and lower estates capital costs. Early in 2025-26, Scotland's Redress scheme costs were reclassified as Capital for budget purposes which was funded through reallocation of underspent capital budgets during the year. No cost increases to the large capital projects are expected. One-year capital budget allocations, however, can make sustainable multi-year planning, resourcing, and project management challenging.

The construction of HMP Glasgow and HMP Highland feature in the Scottish Government's Investment Infrastructure Plan 2021-26. Estimated capital investment for HMP Highland was, at that time, £98-£110m and £400m for HMP Glasgow. In April 2024, the construction contract was agreed for HMP Highland, at a cost of £209m. The Full Business Case outlines that the total cost of the project will be £998.4m with a completion date by the end of 2028. The delivery of both projects is overseen by the SPS Major Projects Management Group. These projects are both managing within these budgets.

iii) Availability of Professional and Technical Staff

SPS's ability to recruit and retain professional and technical staff puts at risk its ability to deliver on a number of legal obligations and necessary improvements. The need, and resources, for qualified finance professionals, psychologists, and estates staff, continued to prove a challenge during the year. Recruitment and attraction strategies will continue as required.

iv) Implementation of Fatal Accident Inquiry Recommendations

In January 2025, the determination in the Fatal Accident Inquiry into the deaths of Katie Allan and William Lindsay (or Brown) and, in May 2025, the determination in the Fatal Accident Inquiry into the death of Jack McKenzie made recommendations for improvements within the SPS estate. These recommendations were accepted in full and included an overhaul of our suicide prevention policy 'Talk to Me', additional protective support for young people in custody in their first 72 hours following admission, and work to make the rooms that people live in as safe as possible by removing ligature points. As this work remained a key priority dedicated operational Taskforce was established in February 2025 to manage the implementation of the recommendations, overseen by the Scottish Ministers, through the Ministerial Accountability Board. Considerable organisational resource has been put in to ensuring the important changes required are delivered in a structured, sustainable, and person-centred way; but we note that work is significant, will take time, investment and cultural change.

v) Legal Work

There has recently been a significant increase in the volume and complexity of work and legal cases requiring the involvement of our Legal Services function. This has included a number of complex Fatal Accident Inquiries and cases at the Court of Session. Recruitment plans are being put in place to support this function to continue to manage their caseload.

vi) Parole Processes

SPS is responsible for the collation, and presentation, of parole dossiers for those in our care to the Parole Board for Scotland. The production of these dossiers requires multi-agency collaboration. Owing to the population pressures and changing population, colleagues in social work have struggled to resource. This impacts SPS's ability to meet its requirements in this area. Scottish Government have been leading recovery activity in this area, supported by SPS, and improvement in the situation is expected for 2026-27.

vii) Data and Information Management Capacity and Capability

Through the year, the need to improve our capacity and capability to produce, store, analyse and assure high-quality data and information to support decision-making, the effective management of the organisation and deliver services, has been highlighted in a number of areas. We have commissioned external expertise to support work related to the data and digital systems and governance, and continue to implement information governance training, process, and documentation improvements to enhance organisational capability in this area.

ACCOUNTABILITY REPORT – REMUNERATION AND STAFF REPORT

The purpose of this section is to provide information on the remuneration and pension arrangements of SPS' Advisory Board members. It also provides information on staff numbers and related costs for the year.

Remuneration Report

Service Contracts

The Constitutional Reform and Governance Act 2010 require 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.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk.

Remuneration Policy

The remuneration of senior civil servants is set in accordance with the Civil Service Management Code available at www.gov.uk/government/organisations/civil-service and with independent advice from the Senior Salaries Review Body (SSRB).

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities.
- regional/local variations in labour markets and their effects on the recruitment and retention of staff.
- Government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services.
- the funds available to departments as set out in the Government's departmental expenditure limits.
- the Government's inflation target.

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at www.gov.uk/government/organisations/office-of-manpower-economics.

The remuneration of the Advisory Board members is determined under the Civil Service Management Code. The remuneration of Non-Executive Board members is agreed with them on appointment.

Remuneration (including salary) and Pension Entitlements (audited)

The following sections provide details of the remuneration and pension interests of the SPS Senior Officials.

Remuneration (Salary and Pensions)

Single total figure of remuneration	Salary (£'000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1000)		Total (£'000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
T Medhurst Chief Executive	135-140	135-140	-	-	47	98	185 -190	230- 235
L Pollock Deputy Chief Executive	105-110	105-110	-	-	10	69	115-120	170- 175
G O'Donnell[9] Director of Finance (p/time)	25-30 (FTE[10] 105-110)	100-105	-	-	10	41	35 - 40 (FTE 115 – 120)	145- 150
A Hodge[11] Director of Operations (p/t-time)	65-70 (FTE 105-110)	35-40 (FTE 100-105)	-	-	27	15	95 - 100 (FTE 135 – 140)	50-55 (FTE 115-120)
I Whitehead[12] Director of Operations (p/time)	65-70 (FTE 105-110)	35-40 (FTE 100-105)	-	-	27	15	95 - 100 (FTE 135 – 140)	50-55 (FTE 115-120)
S Angus Director of Policy[13]	105-110	85-90 (FTE 100-105)	-	-	65	160	170 - 175	245- 250 (FTE 260-265)
A Jobson Director of Organisational Development	105-110	100-105	-	-	15	105	120	205- 210
A McDonald[14] Director of Finance	75-80 (FTE 100-105)	-	-	-	30	-	105 - 110 (FTE 130 - 135)	-

[9] G O'Donnell: Last date of service with SPS - 31 July 2025. Part-time, 27 hrs / week.
[10] Full Time Equivalent
[11] A Hodge: Part-time, 22.5 hrs / week.
[12] I Whitehead: Part-time, 22.5 hrs / week.
[13] Role previously known as Director of Strategy & Stakeholder Engagement.
[14] A McDonald: Duration of SPS Service: 07/07/2025 - 31/03/2026

L Taylor[15] Interim Director of Engagement and Change Delivery[16]	55-60 (FTE 85-90) Plus Act Up Allowance 5-10 (FTE 10-15)	-	-	-	58	-	115 - 120 (FTE 145 – 150) plus Act Up Allowance 5-10 (FTE 10-15)	-
H Duncan[17] Interim Director of Finance	25-30 (FTE 85-90) Plus Acting Up Allowance 0-5 (FTE 10-15)	-	-	-	12	-	40 - 45 (FTE 100 – 105) plus Act Up Allowance 0-5 (FTE 10-15)	-
A Purdie[18] Interim Director of Operations	-	30-35 (FTE 85-90) plus RRA[19] 0-5 (FTE 5-10) plus Act Up Allowance 0-5 (FTE 0-5)	-	-	-	142	-	175 - 180 (FTE 230 - 235)
S Brookes[20] Interim Director of Strategy & Stakeholder Engagement	-	15-20 (FTE 85-90) Plus RRA 0 -5 (FTE 5-10) Plus Act Up Allowance 0-5 (FTE 0-5)	-	-	-	4	-	20-25 (FTE 90-95)

[15] L Taylor: Acting Up to Interim role, effective 18 August 2025
[16] Currently a Temporary Director role
[17] H Duncan: Acting Up to Director of Finance role, effective 01/12/2025
[18] A Purdie: Last date of service with SPS - 1 August 2024
[19] Recruitment & Retention Allowance
[20] S Brookes: Last date of service with SPS - 18 June 2024.

G Stillie Non-Exec Director	15-20	20-25	-	-	No Pension Entitlement	No Pension Entitlement	15-20	20-25
A McKechin Non-Exec Director	5-10	5-10	-	-	No Pension Entitlement	No Pension Entitlement	5-10	5-10
I Harley Non-Exec Director	0-5	0-5	-	-	No Pension Entitlement	No Pension Entitlement	0-5	0-5
L Clow Non-Exec Director	5-10	5-10	-	-	No Pension Entitlement	No Pension Entitlement	5-10	5-10
S Uphill Non-Exec Director	0-5	5-10	-	-	No Pension Entitlement	No Pension Entitlement	0-5	5-10
B Watson Non-Exec Director	0-5	0-5	-	-	No Pension Entitlement	No Pension Entitlement	0-5	0-5
S Little Non-Exec Director	0-5	0-5	-	-	No Pension Entitlement	No Pension Entitlement	0-5	0-5
N Rennie[21] DIPLAR[22] Chair	0-5	-	-	-	No Pension Entitlement	No Pension Entitlement	0-5	-
I Thomson[23] DIPLAR Chair	0-5	-	-	-	No Pension Entitlement	No Pension Entitlement	0-5	-
L Hadley-Stove[24] DIPLAR Chair	0-5	-	-	-	No Pension Entitlement	No Pension Entitlement	0-5	-
J Evans[25] Non-Exec Director	-	0-5	-	-	No Pension Entitlement	No Pension Entitlement	-	0-5

Salary

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

[21] N Rennie: Start date 12 September 2025
[22] DIPLAR: Death in Prison Learning, Audit & Review
[23] I Thomson: Start date 12 September 2025
[24] L Hadley-Stove: Start date 12 September 2025
[25] J Evan: Last date service with SPS - 25 November 2024

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the SPS and treated by HM Revenue and Customs as a taxable emolument. There were no benefits in kind paid during 2025-26 (2024-25: nil).

Bonuses

There were no bonuses paid during the year (2024-25: nil).

Pay Multiples (audited)

The highest paid Director received remuneration within the band £135,000-£140,000 in both 2025-26 and 2024-25. Although the published remuneration band remained unchanged, the Director's actual remuneration increased by 3.3% compared with the previous financial year.

In the same reporting year, the average remuneration in respect of the employees taken as a whole was £40,633 (2024-25 £38,609). This is a 5.2% increase over the previous financial year.

The range of remuneration in SPS in the financial year 2025-26 was £20,000-£25,000 to £135,000-£140,000 (2024-25, £20,000-£25,000 to £135,000-£140,000).
These remuneration figures exclude pension benefits. In 2025-26, no employees received remuneration in excess of the highest paid director.

The pay ratio information is shown in the table below:

	2025-26	2024-25
Highest Paid Director Salary Component	135,000-140,000	135,000-140,000
Highest Paid Director Total Pay and Benefits	135,000-140,000	135,000-140,000
25th Percentile Salary Component	33,617	32,200
25th Percentile Total Pay and Benefits	36,872	32,200
25th Percentile Ratio	4.09:1	4.27:1
50th Percentile Salary Component	42,648	40,850
50th Percentile Total Pay and Benefits	42,648	41,088
50th Percentile Ratio	3.22:1	3.37:1
75th Percentile Salary Component	42,648	40,850
75th Percentile Total Pay and Benefits	42,648	40,850
75th Percentile Ratio	3.22:1	3.37:1

The median pay ratio is consistent with SG pay policy. Excluding Directors, the pay ranges for staff are directly linked to the annual pay award in line with SG pay policy.

The SPS Chief Executive and Directors are Senior Civil Servants (SCS), and their remuneration is set by the Scottish Government (SG). This is because SCS pay arrangements are reserved to the UK Government and SG decide how to implement those arrangements for the SCS across the Scottish Administration.

Non-Executive Directors are appointed by SPS with daily rate salaries set in accordance with SG pay policy.

Pension Benefits (audited)

Officials*	Accrued pension at age 65 as at 31/3/26 £'000	Real increase in pension at age 65 £'000	CETV at 31/3/26 £'000	CETV at 31/3/25 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account £'000
T Medhurst Chief Executive	75 - 80 plus a lump sum of 190 - 195	2.5 - 5 plus a lump sum of 0	1738	1660	45	-
L Pollock Deputy Chief Executive	35 – 40	0 - 2.5	639	607	-6	-
G O'Donnell Director of Finance (p/time)	5 - 10	0 - 2.5	152	137	8	-
A Hodge Director of Operations (p/time)	0 - 5	0 – 2.5	41	15	21	-
I Whitehead Director of Operations (p/time)	5 – 10	0 – 2.5	142	112	22	-
S Angus Director of Policy	40 – 45	2.5 – 5	788	696	48	-
A Jobson Interim Director of Organisational Development	40 - 45 plus a lump sum of 90 - 95	0 - 2.5 plus a lump sum of 0	814	766	1	-
A McDonald Director of Finance	0 - 5	0 – 2.5	26	0	20	-
L Taylor Interim Director of Engagement and Change Delivery	30 – 35	2.5 – 5	567	500	44	-
H Duncan Interim Director of Finance	0 – 5	0 – 2.5	30	21	7	-
A Purdie Interim Director of Operations	-	-	-	1172	-	-

S Brookes Interim Director of Strategy & Stakeholder Engagement	-	-	-	1188	-	-
G Stillie Non-Exec Director	No Pension Entitlement					
A McKechin Non-Exec Director	No Pension Entitlement					
I Harley Non-Exec Director	No Pension Entitlement					
L Clow Non-Exec Director	No Pension Entitlement					
S Uphill Non-Exec Director	No Pension Entitlement					
B Watson Non-Exec Director	No Pension Entitlement					
S Little Non-Exec Director	No Pension Entitlement					
N Rennie DIPLAR Chair	No Pension Entitlement					
I Thomson DIPLAR Chair	No Pension Entitlement					
L Hadley-Stove DIPLAR Chair	No Pension Entitlement					
J Evans Non-Exec Director	No Pension Entitlement					

*Please see footnotes on pages 50-52 for additional information

Civil Service Pensions

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

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

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

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

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

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

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

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. 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 Civil Service Pension Scheme.

Cash Equivalent Transfer Values (CETV)

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

The figures include the value of any pension benefit in another scheme or arrangement 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 that is 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.

Compensation for Loss of Office (audited)

There were no SPS Senior Officials that left on Voluntary Exit, Voluntary Redundancy or Compulsory Redundancy terms.

Spending on Consultancy and Temporary Staff (audited)

The table below shows the total costs on temporary staff and consultancy for the year ended 31 March 2025 along with the prior year comparisons.

	2025-26 £’000	2024-25 £’000
Temporary staff	3,879	4,235
Consultancy	500	108

Off-payroll Appointments (audited)

Highly paid off-payroll worker engagements as at 31 March, earning £245 per day or greater.

	2025-26	2024-25
No. of existing engagements as of 31 March	12	6
Of which, no. that existed:		
less than 1 year	8	2
for between 1 and 2 years	1	3
for between 2 and 3 years	2	1
for between 3 and 4 years	0	0
for 4 or more years	1	0

All highly paid off-payroll workers engaged at any point during the year ended 31 March, earning £245 per day or greater.

	2025-26	2024-25
No. of temporary off-payroll workers engaged during the year ended 31 March	15	7
Of which:		
Not subject to off-payroll legislation	0	0
Subject to off-payroll legislation and determined as in-scope of IR35	15	7
Subject to off-payroll legislation and determined as out-of-scope of IR35	0	0
No. of engagements reassessed for compliance or assurance purposes during the year	0	0
Of which: No. of engagements that saw a change to IR35 status following review	0	0

For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility:

	2025-26	2024-25
No. of off-payroll engagements of board members, and/or senior officials with significant financial responsibility, during the financial year.	0	0
Total no. of individuals on payroll and off-payroll that have been deemed "board members and/or senior officials with significant financial responsibility", during the financial year. This figure should include both on payroll and off-payroll engagements.	13	14

Staff Report

As of 31 March 2026, there were **5,202** staff in post including seven Non-Executive Directors. The split across grade and gender is detailed in the table below. This section is audited.

			2025-26			2024-25
	Male	Female	Total	Male	Female	Total
Senior Civil Servants/Directors	3	4	7	4	3	7
Non-Executive Directors	4	2	6	4	3	7
Employees	3,105	2,084	5,189	3,101	1,998	5, 099
Total	3,112	2,090	5,202	3,109	2,004	5,113

Staff Numbers and Related Costs (audited)

The following sections have been subject to audit by SPS' auditors.

The table below shows the staff costs for the year ended 31 March along with the prior year comparisons:

Staff costs	2025-26 Permanently employed staff £'000	2025-26 Others £'000	2025-26 Total £'000	2024-25 Total £'000
Wages and salaries	206,878	3,970	210,848	197,783
Social security costs	26,703	12	26,715	20,532
Other pension costs	57,250	27	57,277	53,353
Sub-total	290,831	4,009	294,840	271,668
less recoveries in respect of outward secondments	(73)	-	(73)	(6)
Total net costs	290,758	4,009	294,767	271,662

Permanently employed staff includes staff employed on fixed term contracts. Others include costs associated with agency staff and inward secondees.

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as "Alpha" – are unfunded multi-employer defined benefit schemes, but Scottish Prison Service is unable to identify its share of the underlying assets and liabilities. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation
Civil Superannuation annual account 2024 to 2025 (HTML) - GOV.UK

For 2025-26, employers' contributions of £57,262k were payable to the PCSPS (2024-25: £50,904k), representing 28.97% of pensionable earnings, of all salary bands. In 2026-27, total contributions are forecasted to be expected to be £59,409k.

Following the transition of all active members to alpha on 1st April 2022 it was agreed that the previous salary-based structure was no longer appropriate, and a flat rate employer contribution was therefore introduced.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £688.9k were paid to the appointed stakeholder pension provider, Legal & General. Employer contributions are age-related and ranged from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £20.1k, 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.

During the reporting year, 16 individuals (2024-25: 16 individuals) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £63.2k (2024-25: £38k).

Pension Service Transition and Case Backlog

Following the transition of service delivery from MyCSP to Capita on 1 December 2025, members of the Civil Service Pension Scheme have experienced well-documented delays in the processing of a range of case types, including retirement, bereavement and general administration queries. At the end of the reporting period, Capita was managing a backlog of approximately 21,000 outstanding quotes, reflecting both inherited work and new request received since 1 December.

These delays have had a tangible impact on members, with some experiencing extended waiting times for pension calculations, payments and responses to enquiries, leading to financial uncertainty and reduced confidence in service timeliness. Throughout the period, the SPS has worked closely with Capita to maintain ongoing oversight of arrangements, prioritise the most critical cases and offer support through regular communications to all staff and affected members.

Average Number of Persons Employed

The average number of whole-time equivalent persons employed during the year was as follows:

	2025-26	2024-25
Directly employed	4,861	4,752
Other	8	6
Total	4,869	4,758

(Directly employed includes non-permanent staff)

Reporting of Civil Service and Other Compensation Schemes - Exit Packages (audited)

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	-	1 (13)	1 (13)
£10,000 - £25,000	-	1 (7)	1 (7)
£25,000 - £50,000	-	2 (5)	2 (5)
£50,000 - £100,000	-	12 (26)	12 (26)
£100,000 - 150,000	-	0 (3)	0 (3)
£150,000 - £200,000	-	0 (0)	0 (0)
Total number of exit packages	-	16 (54)	16 (54)
Total resource cost/£	-	£1,013,378 (£2,743,874)	£1,013,378 (£2,743,874)

Comparative data is shown (in brackets) for previous year.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. The table above shows the total cost of exit packages agreed and accounted for in 2025-26. £480k of exit costs have already been paid in 2025-26, with the remaining amount estimated to be paid covering the year of departure (2025-26: £2,744k). All of the costs reflected within this category relate to compensation payments arising from dismissals on efficiency grounds, specifically in cases of sustained poor attendance. Under Section 6.3 of the Civil Service Management Code, departments and agencies are required to maintain procedures for managing dismissals in the interests of the efficient operation of the service and the wellbeing of employees. This explicitly includes circumstances where persistent absence adversely affects service delivery. Where attendance does not improve, and ill health retirement is considered inappropriate following appropriate medical assessment, dismissal on efficiency grounds may be pursued.

In such cases, individuals may be contractually entitled to compensation. Any compensation payable is determined and administered in accordance with the Civil

Service Compensation Scheme (CSCS) and associated Cabinet Office guidance, which sets out both eligibility criteria and the methodology for determining the level of compensation to be awarded.

It is important to note that these payments are not discretionary “packages” in the conventional sense. Rather, they arise from established contractual and statutory frameworks and are only made where the relevant criteria are met. In particular, compensation is intended to address loss of employment in circumstances where an underlying health condition has impacted attendance but does not meet the threshold for Ill Health Retirement. There were no redundancies, exit packages or early retirements.

Attendance and Wellbeing

During 2025-26, absence rates across SPS have remained stubbornly high. SPS monitors and reports on absence in accordance with the recognised UK Civil Service requirements, which determine the average number of working days lost per employee (AWDL) during the preceding 12-month period.

For 2025-26, our AWDL figure was 15.6 days per employee. In year, we have experienced a reduction in musculoskeletal absence across our workforce (a 9% reduction). A significant spike in short term, seasonal absence was experienced by SPS during Q3 and absence relating to mental health and stress has increased by 17% within the period when compared to data from the previous year (2024-25). We have continued to promote wellbeing resources that can help to support our people, encourage the use of stress risk assessments, and use insight from staff surveys, senior leader feedback and our recent culture review to better understand the pressures staff are facing and where early support can be strengthened.

We have continued with a deliberate change of emphasis in our approach to managing long-term absence, with a clear focus on supporting colleagues to remain in employment where in the past we may have dismissed through the civil service efficiency dismissal process. Although this results in much longer periods of long-term absence in individual cases, this approach is delivering positive outcomes, and we have seen an overall reduction in long term absence. Efficiency dismissals have reduced by £1,747k (£997k during 2025-26 compared to £2,744k during 2024-25). Meanwhile, where medical advice is clear that a return to work will never be possible, we ensure staff are supported in a timely and compassionate way through ill health retirement processes. Collectively, these developments reflect a more progressive and supportive model, underpinned by cultural, operational and wellbeing-focused improvements.

SPS has also expanded its wellbeing offer for senior leaders. Internal research and feedback from our Employee Assistance Programme highlighted the emotional strain felt by Governors in Charge, Deputy Governors and other senior leaders. External research from Lincoln and Hull Universities showed similar themes, including the cumulative impact of critical incidents and a reluctance to seek help. In response, SPS introduced a new 18-month wellbeing and development programme delivered by the Rivers Centre, Scotland’s national specialist service for traumatic stress. Their expertise in supporting emergency services and other high-pressure professions ensures the programme is grounded in clinical understanding as well as practical experience, and ongoing discussions with participants continue to shape the content so it reflects the realities of leadership within the prison environment.

Work has also been progressed to improve our data capabilities in the context of sickness absence. During 2025-26, we have progressed work in partnership with UK Cabinet Office colleagues to enhance the accuracy of our calculations and reporting mechanisms. These underpin the evidence based utilised by SPS to make informed decisions regarding appropriate absence related actions and interventions.

Employee Engagement & Relations, Reward and Culture

Employee engagement, relations, and reward are essential components that shape and sustain a positive organisational culture. They work together to create an environment where employees feel valued, motivated, and connected to the SPS vision and values.

Culture: We strive to create an environment where every employee feels valued and empowered. When engaged employees, positive employment relations and fair reward systems are integrated, they create a cohesive and positive organisational culture

Each year we participate in the **Civil Service People Survey**. Whilst the 2025 Survey saw a slight reduction in the numbers of colleagues participating, the findings provided a valuable insight into the experiences and perceptions of our workforce. Of the 9 key themes, we have seen increases in a number of areas including Learning and Development (52%), Pay and Benefits (54%) and Organisational objectives and purpose (75%).

During 2025-26, the primary focus of SPS activity in this area was the research and engagement phase of our **Organisational Culture Review**. Following a commission in 2024, CROWE Advisory Services undertook extensive engagement to provide greater insight into the lived experiences of with colleagues across all areas of the organisation, those in custody and partner organisations, supported by the Culture Review Steering Group. A findings and recommendations report was received towards the end of the reporting year, concluding this phase of the review. The next phase will focus on how this work is taken forward and embedded across SPS bringing together existing cultural, equality, leadership, wellbeing, and engagement activity, to support a more coherent and sustainable approach to culture, equality, and human rights.

We are dedicated to ensuring our staff, those in custody, and those who come into contact with us are treated with respect, dignity and fairness, and our equalities and human rights actions are designed to enhance and strengthen our employee engagement. In line with our Public Sector Equality Duties, this year we have:

- Continued our Equality Impact Assessment processes through delivery of guidance to policy makers, ensuring earlier integration into policy and decision-making. Alongside the inclusion of Human Rights into our impact assessments, our approach embeds consideration of our obligations under the

Fairer Scotland Duty (2018). EHRIA's published this year include Justice Partners Escort and Custody Scotland, Electronic Monitoring and Home Detention Curfew and Help with Prison Visits – Island Community Scheme.

- Embedded our Child Rights and Wellbeing Impact Assessment process, working with Scottish Government's CRWIA policy team to ensure we consider the effects on our strategy and policies on the rights and wellbeing of children and young people.
- Published a range of reports including our Gender Pay Gap, Occupational Segregation, and our Equal Pay Statement.
- Developed our **2025 – 2029 Equality Outcomes**, setting out our organisational priorities, focusing on key areas including user voice and the lived experiences of both our staff and those in custody.

Employment Relations: We are dedicated to maintaining positive and productive employment relations. By promoting transparency, fairness, and respect in all our interactions, we build strong relationships with our employees.

Guided by the **Forward Together Partnership Agreement**, partnership working has remained central to how SPS engages with its workforce during 2025-26. Trade Union partners continue to play a vital role in representing employee voice, with constructive engagement taking place through established national and local partnership and consultation forums. This collaborative approach has supported open, transparent dialogue on organisational priorities and workforce change, reinforcing trust and mutual respect. SPS remains committed to embedding fairer working practices and strengthening a culture of inclusion and engagement at all levels as we continue to deliver our strategic objectives.

During 2025-26, HR policy updates were taken forward following consideration of stakeholder feedback, legislative requirements, business need, and organisational impact. Priority was given to policies that support employee health, wellbeing, and work-life balance. As a Disability Confident Employer, SPS introduced a new **Disability Leave Policy**, providing paid time for planned disability-related appointments where employees would otherwise be fit to attend work. Legislative changes introduced under the Neonatal Care (Leave and Pay) Act were incorporated into the SPS Maternity and Parenting Policy, strengthening support for employees whose child requires neonatal care. In addition, from August 2025, paid time off for up to two antenatal appointments was extended to fathers and partners, reinforcing SPS' commitment to fairer and more inclusive working practices.

Reward: By recognising the contributions of our people through a range of reward and recognition tools, we will positively contribute to a culture of praise, recognition, and high performance.

During 2025-26, SPS successfully implemented a **two-year pay offer** agreed with Trade Union partners. The first instalment of the award (4.25%) was implemented in April 2025 to all pay points, followed by a further increase in March 2026 as a result of a guaranteed inflation payment (IGP) ensuring the total pay award for 2025-26 (4.40%) was one percentage point above the 2025 CPI inflation rate.

One of the challenges experienced during 2025-26 related to the transition of the Civil Service Pension Scheme (CSPS) administration from MyCSP to Capita in December 2025. This change resulted in delays in pension payments for some members. In response, SPS introduced transitional financial support for impacted colleagues to help mitigate short-term financial impacts, offering **interest-free transitional loans** to provide additional support where required.

We continue to promote the **Butler Trust Awards** given to people for outstanding work, in custodial and community settings who "go above and beyond", celebrated **Hidden Heroes Day** in September 2025, and were delighted that one SPS employee received a Certificate of Recognition and another employee receiving an Award by HRH Princess Anne at St James' Palace in March 2025 for becoming HMP Low Moss's first Radio Station Officer, creating a widely listened to station broadcasting a vibrant mix of content, 24 hours a day, to inform, educate, and entertain, and support mental health and wellbeing throughout the jail. Furthermore, in July 2025, fifteen SPS employees attended the **Royal Garden Party** to recognise and reward public service.

Organisational Learning & Development (incl. Leadership Development)

Learning & Development is predominantly serviced by SPS' dedicated learning & development function, the SPS College.

During 2025-26, significant capacity has been required to meet the training demands created by high volume prison officer recruitment (SPS made 451 appointments to Operations & Residential prison officer roles during 2025-26).

Another significant development has been the progression of non-pain inducing restraint techniques across the prison estate. Following the successful conclusion and evaluation of the initial pilot during 2024-25, full agreement has now been secured to proceed with an organisational wide roll out. During 2025-26, SPS College colleagues have been working closely with the Operations Directorate to develop a staged, multi-year implementation plan. Work is also underway to establish a revised Violence Reduction and Restraint (VRR) support structure, transitioning to a model which provides enhanced oversight and governance across all prison establishments.

In year, work has also been undertaken to extend greater learning & development resources to our workforce. A major project is underway to review and consolidate the various recruit mentoring schemes across the prison estate. Approximately 50% of our establishments have mentoring/support programmes in place, which vary in structure and depth. A formal mentoring and induction programme is in development to provide a consistent approach across the organisation for Residential Officers within their probation year. In addition, a pilot project is in development to upgrade a portion of Residential Officer foundational training, so that it can be delivered as work-based learning, providing staff with on-the-job experiential training, whilst still being supported by Learning & Development Managers in a structured, facilitated way.

Our leadership development offering has also continued to deliver success in year. Our leadership development team won an Inspire Justice Award during September 2025, recognising them as Educator of the Year, and we extended our flagship leadership development programme to partner prison jurisdictions in Northern Ireland and ROI. In year, we have continued to pilot various other leadership development approaches and have taken forward significant work to scope and define what further leadership development requirements will look like. These support the organisation from a leadership development and succession planning perspective as we continue to respond to the challenges brought about by a high and rising prison population.

SPS College is also continuing to support critical ongoing work in relation to our response to Fatal Accident Inquiry (FAI) recommendations and improvements from a staff development and continuous improvement perspective.

Workforce Planning

Workforce Planning activity during 2025-26 focused on strengthening both capacity and capability across the organisation to support delivery of the Corporate Plan and to respond effectively to the increasing volume and complexity of the prison population.

Staffing levels across operational uniformed grades increased over the year, supported by the appointment of 451 Operations and Residential Officers. Throughout 2025-26, uniformed staffing levels averaged 15 FTE above complement, providing valuable additional capacity to manage population pressures and maintain safety and security across prisons.

Across the full workforce, total staffing levels increased by 2% during 2025-26. Turnover for all staff groups was 7.7%, reflecting a further decrease (1%) on last year.

SPS' Recruitment Programme for 2026-27 will maintain a similar level of recruitment activity to further strengthen staffing levels in support of population management needs and the opening of HMP Highland. This will be underpinned by continued investment in staff development at all levels to ensure the organisation has the skills and capability required for future delivery.

TUS Facility Time

As a public sector employer with more than one trade union representative and more than 50 employees, SPS is required to publish a report outlining the "facility time", (agreed time off) for employees to carry out trade union roles.

Currently, SPS has four recognised trade unions, the Prison Officer's Association (Scotland) POA(S), the Public & Commercial Services Union (PCS), Prospect and the Prison Governors Association (Scotland) (PGA(S)). Schedule 2 of the Trade Union (Facility Time Publication Requirements) Regulations 2017 sets out what information should be published, which to the year end 31 March 2026, is as follows:

Number of Relevant Trade Unions Representatives	Full Time Equivalent
126	119.70

Of Whom:	Percentage of Time Spent on Facility Time
62	0%
33	1-50%
15	51-99%
16	100%

Total Facility Time Hours	Percentage of FT on paid TU Activities
49,119	34.43%
Percentage of pay bill spent on FT	0.63%
Total Cost of FT	£1,861,592
Total Bill	£294,763,332

ACCOUNTABILITY REPORT – PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

The purpose of this section is to provide details of any losses incurred by SPS during the year. It also contains the Independent Auditor's report.

Parliamentary Accountability Report

The following losses and special payments have been included in the accounts:

Losses statement	Cases	2025-26 £000	Cases	2024-25 £000
Cash losses	157	49	156	6
Losses of accountable stores	269	104	181	9
Fruitless payments	15	24	5	6
Total	441	177	342	21
Special payments	343	2,344	232	3,403

Special payments include amounts paid out relating to Civil Service and other compensation schemes. Also included in special payments are amounts settled for prisoner compensation and their related costs (see Notes 14 and 17).

Gifts

No gifts were made during the year.

Remote Contingent Liabilities

There are no remote contingent liabilities to disclose.

Income from Services

There is no material income from services other than canteen income (see Note 2 of the accounts) during the year

Linda Pollock

Linda Pollock
Chief Executive

30 July 2026

INDEPENDENT AUDITOR'S REPORT TO SCOTTISH PRISON SERVICE, THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

Independent auditor's report to the Scottish Prison 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 accounts of the Scottish Prison Service for the year ended 31 March 2026 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Government Financial Reporting Manual (the 2025/26 FReM).

In my opinion the accompanying financial statements:

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

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

I report in my 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 as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;

- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects:

- the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, 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 accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I 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 accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

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

Michael Oliphant

Michael Oliphant FCPFA
Audit Director
Audit Scotland
102 West Port
Edinburgh
EH3 9DN

30 July 2026

FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025-26 £000	2024-25 £000
Income			
Income from sale of goods/services	2	(8,954)	(8,895)
Non-cash revenue grant	2	-	-
Other operating income	2	(93)	(85)
Total operating income		(9,047)	(8,980)
Expenditure			
Staff costs	3	294,766	271,662
Other expenditure	3	226,524	227,314
Total operating expenditure		521,290	498,976
Net operating expenditure		512,243	489,996
Finance expense	3	12,056	14,983
Net expenditure for the year		524,299	504,979
Other comprehensive net expenditure			
Items which will not be reclassified to net operating costs:			
Net gain on revaluation of property, plant and equipment		(35,666)	(57,668)
Comprehensive net expenditure for the year		488,633	447,311

The notes on pages 83 to 114 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	2025-26 £000	2024-25 £000
Non-current assets			
Property, plant and equipment	4	1,910,906	1,581,323
Right of use assets	5	4,512	4,129
Intangible Assets	6	17	79
Trade and other receivables	11	11	18
Total non-current assets		1,915,446	1,585,549
Current assets			
Assets classified as held for sale	9	-	-
Inventories	10	5,783	5,838
Trade and other receivables	11	10,689	7,717
Cash and cash equivalents	12	1,654	1,613
Total current assets		18,126	15,168
Total assets		1,933,572	1,600,717
Current liabilities			
Trade and other payables	13	(82,851)	(67,480)
Lease liabilities	5	(641)	(533)
Provisions	14	(5,850)	(4,587)
Total current liabilities		(89,342)	(72,600)
Total assets less current liabilities		1,844,230	1,528,117
Non-current liabilities			
Other Payables	13	(97,214)	(99,874)
Lease liabilities	5	(4,659)	(4,346)
Provisions	14	(9,836)	(9,828)
Total non-current liabilities		(111,709)	(114,048)
Total liabilities		(201,051)	(186,648)
Total assets less total liabilities		1,732,521	1,414,069
Taxpayers' equity and other reserves:			
General Fund	SoCTE	1,102,534	800,893
Revaluation Reserve	SoCTE	629,987	613,176
Total equity		1,732,521	1,414,069

Linda Pollock

Linda Pollock
Chief Executive
30 July 2026

The Chief Executive authorised these financial statements for issue on 30 July 2026.

The notes on pages 83 to 114 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net operating expenditure	SoCNE	(524,299)	(504,979)
Adjustment for non-cash transactions:			
Depreciation	4/5/6	47,919	47,231
Impairment	8	(1,804)	3,375
Notional charges	18	124	119
Other adjustments		-	-
Loss on disposal of assets		47	44
Interest payable on net operating cost for financing		11,364	15,149
Decrease/(Increase) in inventories	10	54	(932)
(Increase)/Decrease in trade receivables	11	(2,965)	463
Increase in trade payables		6,521	16,134
Increase/(Decrease) in provisions	14	1,270	(991)
Net cash outflow from operating activities		(461,768)	(424,387)
Cash flows from investing activities			
Purchase of property plant and equipment		(323,574)	(121,832)
Purchase of intangible assets		-	(17)
Proceeds of disposal of property, plant and equipment		-	89
Net cash outflow from investing activities		(323,574)	(121,760)
Cash flows from financing activities			
From the consolidated fund		806,961	571,253
Movement in lease liabilities		422	(431)
Capital element of payments in respect of leases and PFI contracts		(10,214)	(9,212)
Interest element of leases and PFI contracts		(11,786)	(14,718)
Net financing		785,383	546,892
Net increase in cash and cash equivalents in the period		41	745
Cash and cash equivalents at the beginning of the period	12	1,613	868
Cash and cash equivalents at the end of the period	12	1,654	1,613

The notes on pages 83 to 114 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2026

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2024		717,257	572,800	1,290,057
Net funding from the Scottish Government		571,253	-	571,253
Comprehensive net expenditure for the year	SoCNE	(504,979)	57,668	(447,311)
Auditor's remuneration	18	119	-	119
Transfer of reserve on disposed assets		-	(49)	(49)
Transfers between reserves		17,243	(17,243)	-
Revaluation of assets on PFI transfer		-	-	-
Balance at 31 March 2025		800,893	613,176	1,414,069
Net funding from the Scottish Government		806,961	-	806,961
Comprehensive net expenditure for the year	SoCNE	(524,299)	35,666	(488,633)
Auditor's remuneration	18	124	-	124
Transfer of reserve on disposed assets		-	-	-
Transfers between reserves		18,855	(18,855)	-
Revaluation of assets on PFI transfer		-	-	-
Balance at 31 March 2026		1,102,534	629,987	1,732,521

The notes on pages 83 to 114 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FReM) issued by HM Treasury and the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of SPS for the purpose of giving a true and fair view has been selected. The particular policies adopted by SPS are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The accounts are 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 8: Accounting Policies, Changes in Accounting Estimates and Errors*. Changes in accounting policies which do not give rise to prior year adjustments are reported in the relevant note.

The functional and presentation currency of the agency is the British pound sterling (£). The figures are rounded to the nearest thousand unless otherwise indicated.

Going Concern

SPS is an Executive Agency of the Scottish Government and is funded by Scottish Government. The Accountable Officer has considered the budget allocation for 2026-27 and considers that SPS will continue to operate. The accounts are therefore prepared on a going concern basis.

Accounting Convention

The accounts have been prepared under the historic cost convention modified to account for the revaluation of non-current assets, inventories, financial assets and assets held for sale, were material.

Changes in Accounting Policies and New and Amended Standards Adopted

There are no changes in accounting policies and new and amended standards adopted during the year.

Standards issued but not yet effective

The following standards and amendments are issued but not yet effective for the period beginning 1 April 2025 and earlier application is permitted.

- Effective 1 January 2026 and issued May 2024: Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7).
- Effective 1 January 2027 and issued April 2024: Presentation and Disclosure in Financial Statements (IFRS 18).
- Effective 1 January 2027 and issued May 2024: 19 Subsidiaries without Public Accountability (IFRS 19).
- Effective 1 January 2026 and issued December 2024: Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7); and
- Effective 1 January 2026 and issued July 2024: Annual Improvements to IFRS Accounting Standards – Volume 11.

SPS is assessing the effect of adopting the accounting developments effective from 1 January 2027 on its financial statements. The Agency does not expect any of the above to have material impact on its financial statements although IFRS 18 may have an impact on presentation and disclosure.

Critical accounting judgements and key sources of estimation

Key sources of judgement and estimation uncertainty, 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.

The Agency makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Agency makes judgements in applying accounting policies. The estimates, assumptions and judgements that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial statements in the next financial year are addressed below within the individual accounting policies and notes to the accounts.

The most significant estimates made relate to the valuation of SPS properties and the sums recorded in provisions and contingent liabilities for staff and prisoner claims at 31 March. To assist the SPS with the estimates in valuing property in accordance with the FReM, SPS commissions a professionally qualified Royal Institution of Chartered Surveyors (RICS) accredited firm to undertake a five-year rolling programme of valuations. The valuations are prepared in accordance with the professional standards of the Royal Institution of Chartered Surveyors: RICS Valuation – Global Standards, commonly known as the Red Book which incorporates the International Valuation Standards (IVS) and having regard to the UK National Supplement. Specialised operational dwellings and other buildings not falling under full valuation rolling programme within that year are estimated based on desktop valuation exercise or an indexation basis.

The SPS engages the services of the Scottish Government Legal Directorate, the Department of Work and Pensions and other legal firms to assist in preparing estimates of potential liabilities for staff and prisoner claims.

Property, Plant and Equipment

Title to the freehold land and buildings shown in the accounts is held in the name of the Scottish Ministers.

Land

Land is shown at fair value in accordance with the FReM and IFRS13 Fair Value Measurement.

Dwellings and Other Buildings

Non-specialised dwellings and other buildings are shown at fair value less subsequent depreciation in accordance with the FReM and IFRS13 Fair Value Measurement. These are categorised as 'Level 2 - observable inputs' in the fair value hierarchy of the IFRS 13.

Specialised operational dwellings are valued using the Depreciated Replacement Cost (DRC) method in accordance with the FReM.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset.

Valuation and useful life estimates in respect of SPS land and buildings have been supplied by Graham + Sibbald - a Royal Institute of Chartered Surveyors (RICS) Registered Valuer and have been conducted in accordance with the professional standards RICS Valuation – Global Standards commonly known as the Red Book which incorporates the International Valuation Standards (IVS) and having regard to the UK National Supplement. Compliance with the RICS professional standards and valuation practice statements gives assurance also of compliance with the International Valuations Standards (IVS).

The Valuer has regard to UK Valuation Practice Guideline (UK VPGA) 6 for Existing Use Valuation (EUV) for non-specialised operational assets and UK VPGA 1.5 and the RICS UK guidance note titled 'Depreciated Replacement Cost (DRC) Method of Valuation for Financial Reporting' for specialised operational assets.

A full revaluation of land, dwellings and other buildings is carried out as part of a five-year rolling programme in accordance with the FReM. Dwellings and other buildings not falling under full valuation rolling programme are estimated based on desktop valuation exercise or an indexation basis based on appropriate indices supplied by the Valuer.
The normal threshold for capitalisation of land and buildings is £1,000.

Plant and Equipment, Fixtures and Fittings, Motor Vehicles and Information Technology

Depreciated historic cost has been used as a proxy for the fair value of plant and equipment, fixtures and fittings, motor vehicles and information technology. All the assets in these categories have low values and short useful economic lives which realistically reflect the life of the asset and a depreciation charge which provides a realistic reflection of consumption. The normal threshold for capitalisation of assets in these categories is £1,000.

Assets under Construction

Assets under construction are carried at the costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Assets under construction are transferred to either the appropriate category of property, plant and equipment or intangible assets when completed and ready for use.

Revaluation Reserve

Increases in the carrying amount arising on revaluation of property, plant and equipment are credited to the revaluation reserve in taxpayers' equity. Decreases that offset previous increases of the same asset are charged against the revaluation reserve directly in equity; all other decreases, including permanent diminutions as a result of a clear consumption of economic benefits or service potential, are charged to the statement of comprehensive net expenditure.

Depreciation is charged to expenditure on the revalued amount of assets. An element of the depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on revaluation and is transferred from the revaluation reserve to the general fund.

Depreciation

Land held under freehold is not depreciated. Assets under construction are not depreciated until the asset under construction is capable of operating in the manner intended by management.

Depreciation and amortisation is provided on all other tangible and intangible non-current assets at rates calculated to write off the valuation, less estimated residual values, of each asset evenly over its expected useful life. Asset lives are assessed on an asset-by-asset basis as follows:

Freehold buildings	Not exceeding 80 years
Buildings held under PFI/PPP contracts	Not exceeding 80 years
Fixed Plant	Not exceeding 40 years
Fixtures and Fittings	3 - 20 years
Plant and Equipment	3 - 20 years
Motor Vehicles held under Scottish Court Custody and Prisoner Escort Service	unexpired lease term
Other Motor Vehicles	5 - 10 years
Information Technology Equipment	3 - 10 years
Information Technology - Software	3 - 10 years
Information Technology - Licences	unexpired lease term

Depreciation and amortisation is not charged in the month of acquisition but is charged over the useful economic life and in the month of disposal.

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of comprehensive net expenditure. When revalued assets are sold, the amounts included in the revaluation reserve are transferred to the general fund.

Assets Held for Sale

A property is derecognised and held for sale under IFRS 5, Non-Current Assets Held for Sale and Discontinued Operations when all of the following requirements are met:

- It is available for immediate sale;
- A plan is in place, supported by management and steps have been taken to conclude the sale; and
- It is actively marketed and there is an expectation that the sale will be made in less than 12 months.

Assets held for sale include assets where SPS intends and expects to sell within one year from the date of classification of held for sale. Assets classified as held for sale are measured at the lower of their carrying amounts immediately prior to their classification as held for sale and their fair value less costs to sell. Assets classified as held for sale are not subject to depreciation or amortisation.

Donated Assets

In Accordance with IAS16 Property, Plant and Equipment and the HM Treasury Financial Reporting Manual, donated assets are capitalised at their fair value on receipt, and this value is recognised as income and taken to the Statement of Comprehensive Net Expenditure. The donated assets are revalued, depreciated and subject to impairment review in the same way as non-current assets. Subsequent revaluations are taken to the revaluation reserve. Where the donator has imposed a condition that the future economic benefits embodied in the donation are consumed as specified by the donor, or returned to them, then the receipt is treated as deferred income.

Intangible Assets

Intangible assets are valued on a historic cost basis. Future economic benefit has been used as the criteria on assessing whether an intangible asset meets the definition and recognition criteria of IAS38 Intangible Assets where assets do not generate income. IAS38 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.'

Amortisation is applied at rates calculated to write off the cost by equal instalments over the estimated useful life.

Impairment

Impairments are recognised in accordance with IAS 36 Impairment of Assets as adapted by the FReM. An impairment reflects a diminution in the value of an asset as a result of a clear consumption of economic benefits or service potential.

At each reporting date, the department assesses all assets for indications of impairment. If any such indications exist, the assets in question are tested for impairment by comparing the carrying value of those assets with their recoverable amounts. If the recoverable amount of an asset is less than its carrying value, the carrying value of the asset is reduced to its recoverable amount.

When an asset's carrying value decreases as a result of a permanent diminution in the value of the asset due to a clear consumption of economic benefit or service potential, the decrease is charged directly to net operating costs in the SoCNE. If the asset has previously been revalued, any remaining revaluation reserve balance (up to the level of the impairment loss) is released to the General Fund.

Any reversal of an impairment loss is recognised in the SoCNE to the extent that the original charge, adjusted for subsequent depreciation, was previously recognised, with any remaining amount recognised in the revaluation reserve.

Leases

Government bodies typically lease properties used for administrative purposes for reasons of efficiency and flexibility. SPS determines whether to lease or purchase based on value for money considerations, such as whether the underlying asset is required for its entire life or for a more limited period. IFRS 16 introduces a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

Scope and Exclusions – SPS as Lessee

In accordance with IFRS 16 Leases, contracts, or parts of contracts, which convey the right to control the use of an asset for a period of time are accounted for as leases.

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. If so, the relevant part of the contract is treated as a lease.

When making the above assessments, SPS excludes two types of leases. Firstly, those relating to low value items, which it considers as those where the underlying asset would have a cost of less than £1,000 when new, provided those items are not highly dependent on or integrated with other items.

Secondly, contracts whose term (comprising the non-cancellable period together with any extension options SPS is reasonably certain to exercise and any termination options SPS is reasonably certain not to exercise) is less than twelve months.

Initial Recognition – SPS as Lessee

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

The lease liability is measured at the value of the remaining lease payments discounted either by the interest rate implicit in the lease, or where this is not readily determinable, SPS' incremental rate of borrowing. This rate is advised annually by HMT in the annual PES paper with 5.32% for the current year (2024-25: 4.81%). Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension options SPS is reasonably certain to exercise and any termination options SPS is reasonably certain not to exercise.

In the event that a lease contract has expired, but SPS remains in occupation pending negotiations for a renewed term, the lease term has been measured as the estimated time until the new contract will be agreed.

The measurement of lease payments excludes any VAT payable, and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 Levies. The right-of-use asset is measured at the value of the lease liability, adjusted for: any lease payments made before the commencement date; any lease incentives received; any incremental costs of obtaining the lease; and any costs of removing the asset and restoring the site at the end of the lease.

Enhancements to leased assets such as alterations to a leased building are not classified within right-of-use assets but remain classified as property, plant and equipment in accordance with the FReM.

Subsequent Measurement – SPS as Lessee

After initial recognition, the right-of-use asset will be measured using the fair value model. SPS considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value, in the case of non-property leases, and for property leases of less than five years or with regular rent reviews. In case of property leases exceeding five years without regular rent reviews, periodical assessments are done to measure the fair value of the right of use assets.

The value of the asset will be adjusted for subsequent depreciation and impairment, and for reassessments and modifications of the lease liability as described below. Where the amount of a reduction to the asset exceeds the carrying value of the asset, the excess amount is recognised in expenditure.

The lease liability will be adjusted for the accrual of interest, repayments, reassessments, and modifications.

Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where we no longer expect to exercise an option; modifications are changes to the lease contract.

Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where SPS becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non-cancellable period, change the term of the lease, change the consideration or the scope; or at the existing discount rate where there is a movement in an index or rate that will alter the cash flows, or the amount payable under a residual value guarantee changes.

Expenditure for each financial year includes interest on the lease liability and a straight-line depreciation charge on the right-of-use asset over the life of the lease, together with any impairment of the right-of-use asset and any change in variable lease payments, that was not included in the measurement of the lease payments during the period in which the triggering event occurred. Rental payments in respect of leases of low value items, or with a term under twelve months, are also expensed.

Estimates and Judgements

Where a lease is embedded in a contract for services, the amount to be recognised as the right-of-use asset and lease liability should be the stand-alone price of the lease component only. Where this is not readily observable, a determination will be made by reference for other observable data, such as the fair value of similar assets or price of contracts for similar non-lease components.

As discussed above, SPS has determined the lease term by assessing the level of certainty as to whether termination or extension options will be exercised. In making these judgements, reliance has been placed on the professional judgement of Estates staff, supported by information on corporate asset management plans, other business strategies, investment already made in the underlying asset, ongoing business needs and market conditions.

SPS has determined that the cost model is a reasonable proxy for fair value in most cases, because the rents payable are aligned to open market rates except when there are no periodical rent reviews for long-term property leases in which case assessments are carried out.

Financial Instruments

The SPS does not hold any complex financial instruments. The only financial instruments included in the accounts are trade and other receivables, cash and cash equivalents, trade and other payables and PFI/Other Service Concession Arrangements. Trade and other receivables are recognised at fair value less any impairment for any amounts assessed as irrecoverable.

An impairment of debt for irrecoverable amounts is made where there is evidence that the SPS will be unable to collect an amount due in accordance with agreed terms. Liabilities including trade and other payables and PFI/Other Service Concession

Arrangements are recognised at fair value. Where the effect is material, estimated cash flows of financial liabilities are discounted.

The SPS has considered its exposure to the following risks from the use of financial instruments:

- Liquidity Risk
  Liquidity risk is the funding risk to SPS that liabilities cannot be met when they fall due or can only be met at an uneconomic price. SPS has no borrowings and relies primarily on funding from the Scottish Government for its cash requirements. SPS is therefore, not exposed to liquidity risks.

- Credit Risk
  Credit risk is the risk of financial loss to SPS if a debtor or counter party fails to meet its contractual obligations and arises from the trade receivables and other debtors.

  SPS carries out appropriate credit checks on potential customers before significant sales transactions are entered into in order to mitigate the credit risk from any single counterparty. The maximum exposure to credit risk is represented by the carrying value of trade receivables on the statement of financial position.

- Market Risk
  Market risk is the risk to SPS that the value of an investment will decrease due to moves in market factors. SPS has no material deposits, and all material assets and liabilities are denominated in Sterling. SPS is not, therefore, exposed to interest rate or currency risk.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, cash balances held by the Government Banking Service and other short-term highly liquid investments with original maturities of three months or less.

Inventories

Inventories are assets in the form of materials or supplies which are consumed or distributed in the course of SPS operations. Inventories include equipment, uniforms, locks and other operational consumables and are included in the Statement of Financial Position (SOFP).

Stock and work in progress are valued as follows:

- Finished goods are valued at the lower of cost or, where materially different, current replacement cost and net realisable value.
- Work in progress is valued at the lower of cost, including appropriate overheads, and net realisable value.

Service Concessions and Private Finance Contracts

SPS assesses the contracts that utilise assets to determine if the contract represents a service concession arrangement under the conditions of IFRIC 12, Service Concession Arrangements. Contracts which meet the recognition criteria are recognised in the statement of financial position.

PFI/PPP Contracts

PFI/PPP transactions are accounted for in accordance with IFRIC 12, as adapted for the public sector context by the FReM.

The SPS had awarded Public Private Partnership (PPP) contracts, to design, construct, manage and finance prison at HMP Addiewell. This was let for 25-year operating periods, commencing in December 2008.

Assets and liabilities that are assessed to be on balance sheet are measured as follows:

- Where the contract is separable between the service element, the interest charge and the infrastructure asset, the asset will be measured in accordance with IFRS 16 Leases, with the service element and the interest charge recognised as incurred over the term of the concession arrangement.
- Where there is a unitary payment stream that includes infrastructure and service elements that cannot be separated, the various elements will be separated using estimation techniques including obtaining information from the operator or using the fair value approach.

The SPS recognises a liability for the capital value of the contract. That liability does not include the interest charge and service elements, which are expensed annually through the statement of comprehensive net expenditure.

Assets are subsequently measured consistently with other assets in their class using IAS16, Property, Plant and Equipment, adopting an appropriate asset revaluation approach. Liabilities are measured using the appropriate discount rate, taking account of the reduction arising from capital payments included in the unitary payment stream. Any revenue received by SPS is recognised in line with IFRS 15, Revenue from Contracts with Customers.

In both, the financial models supplied by each project operators do not separately identify a costed lifecycle maintenance programme. SPS has therefore opted not to set aside amounts from the unitary payment as payment for lifecycle maintenance. Instead, when the project operators replace a capital asset, the fair value of this replacement item is recognised as property, plant and equipment, balanced by a credit to the revaluation reserve. Subsequent depreciation on these assets shall be accounted with the available revaluation reserve.

The replaced asset’s existing value is written out of property, plant and equipment and either impaired or debited to the revaluation reserve.

Other Service Concession Arrangements

The Scottish Court Custody and Prisoner Escort Service Contract meets the requirements of IFRIC 12 and is recognised in these accounts as a service concession arrangement.

The infrastructure assets related to this contract are recognised as non-current assets. These assets are accounted for in the same manner as other assets within the same class.

The useful economic life was determined as the duration of the contract. The interest rate used was derived by comparing the total payments under the contract to the element which constitutes capital repayment.

Where the SPS meets the controls test under IFRIC 12, the underlying assets are recognised on the statement of financial position. For leased assets, the lease is treated according to IFRS16 Leases, and the asset and corresponding liability is capitalised.

In accordance with IFRS 16 Leases, lease liabilities have been remeasured for any change in future lease payments resulting from a change in an index or a rate used to determine those payments. The liabilities under PPP/PFI contracts and SCA have been remeasured at 1 April 2023 to include the actual indexation-linked changes to payments for the capital/infrastructure element which have taken effect in the cash flows since the contracts were included in the balance sheet. The effect has been raised based on cumulative catch-up approach with cumulative effect recognised as an adjustment to the opening balance of general fund.

Income

SPS accounts for income in accordance with the recognition criteria set out in IFRS15 Revenue from contracts with customers. SPS revenue contracts do not span across financial years. The main sources of income for SPS include sales from prisoner's canteen, sale of goods produced by prison industries and income from the prisoner telephone system. Income is recognised when the amounts can be reliably measured, and services have been rendered and/or goods dispatched. Income is stated net of VAT.

All revenue grants are matched with the expenditure to which they relate.

Short-term Employee Benefits

Salaries, wages and employment-related payments are recognised in the year in which the service is received from employees. The cost of annual leave and flexible working time entitlement earned but not taken by employees at the end of the year is recognised in the financial statements to the extent that employees are permitted to carry-forward leave into the following year.

Pension Costs and Other Post-retirement Benefits

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS), which are unfunded multi-employer defined benefit schemes, but the SPS is unable to identify its share of the underlying assets and liabilities.

The schemes are accounted for as a defined contribution schemes under the multi-employer exemption permitted in IAS19 Employee Benefits. The SPS recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS/CSOPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS/CSOPS.

In respect of the defined contribution schemes, the SPS recognises the contribution payable for the year. Early severance payment obligations are expensed in the year in which the decision of the departure is agreed. Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill health. The full amount of the liability for the additional costs is charged to the outturn statement at the time the SPS commits itself to the retirement, regardless of the method of payment.

In previous years, the SPS met the additional costs in respect of employees who retired early by paying the required amounts annually to the PCSPS over the period between early departure and normal retirement date. The SPS provided for this in full when the early retirement programme became binding by establishing a provision for the estimated payments.

Termination Benefits

SPS accounts for termination benefits in accordance with IAS 19 Employee benefits. Termination benefits are payable as a result of a decision to terminate an employee's employment before the normal retirement date, and the liability is recognised when the offer of the benefits can no longer be withdrawn at the earlier of i) acceptance of the offer by the employee or ii) when a legal, regulatory or contractual restriction on the ability to withdraw the offer takes effect.

Provisions and Contingent Liabilities

In accordance with IAS37 Provisions, Contingent Liabilities and Contingent Assets, provisions for staff and prisoner claims, are recognised in the statement of financial position when the SPS has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefit will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected, risk adjusted and future cash flows using the discount rate prescribed by HM Treasury.

Related Party Transactions

Material related party transactions are disclosed in the notes to the accounts in line with the requirements of IAS24 Related party disclosures.

Value Added Tax

The majority of services provided by the SPS fall out with the scope of Value Added Tax (VAT). However, the manufacturing and sale of goods to external bodies is subject to VAT on both inputs and outputs. The SPS can recover this input VAT as well as VAT on certain contracted-out services. Income is shown in the accounts net of recoverable VAT.

Insurance

With the exception of Public Private Partnership contracts, no outside insurance is affected against fire, explosion, common law, third party and similar risks, except where there is a statutory requirement to do so.

Third Party Assets

SPS holds as custodian monies belonging to third parties. These assets are not recognised on the Statement of Financial Position and are disclosed within the notes to the accounts.

Segmental Reporting

The SPS currently operates three segments, namely:

- Public Prisons
- Private Prisons; and
- Scottish Court Custody and Prisoner Escort Services (SCCPES)

IFRS 8 Segmental Reporting requires operating segments to be identified on the basis of internal reports about components of the SPS that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segments and assess their performance. The SPS reports segmental information within its consolidated operating cost statements which are prepared on the basis of its portfolios.

Events After the Reporting Period

Events after the Reporting Period are events that occur between the end of the reporting year and the date of the Annual Report and Accounts being authorised for issue. In accordance with IAS10 Events after the Reporting Period, events are either adjusting or non-adjusting.

Adjusting events are those that provide evidence of conditions that existed at the end of the reporting year. Non-adjusting events are those that are indicative of conditions arising after the reporting year. Events after the reporting period which have had an effect on the Annual Report & Accounts for 2025-26 are disclosed in Note 23.

2. Income

	2025-26 £000	2024-25 £000
Income from sale of goods/services		
Income from prisoner's canteen	6,920	6,920
Sale of prison industries	368	432
Prisoner telephone system income	1,335	1,138
Profit on sale of assets	-	-
Other income	331	405
	8,954	8,895
Non-cash revenue grant	-	-
Other operating income	93	85
Total operating income	9,047	8,980

Income from the sale of goods and services includes sales of goods produced by prison industries, income from the prisoner telephone system and sales to prisoners through the prison canteen.

3. Expenditure

	2025-26 £000	2024-25 £000
Staff Costs		
Wages and Salaries	210,796	197,779
Social Security Costs	26,708	20,531
Other Pension Costs	57,262	53,352
Total staff costs	294,766	271,662
Other expenditure		
PFI service charges	28,073	26,811
Prisoner escort and court custody service	42,124	38,947
Repairs and maintenance	15,485	13,503
IT Purchases	3,998	3,718
Victualling and other supplies	23,841	23,146
Other current expenditure	20,082	19,733
Heat, light, telephone etc.	19,382	23,352
Rates	6,174	8,906
Other staff related costs	7,017	9,189
General expenditure	9,238	6,756
Prisoner earnings	3,446	3,654
Short-term and low value leases		
- Land and buildings	270	81
- Other	91	-
Non-cash items	1	
Depreciation and impairment	46,115	50,605
Auditors' remuneration	124	119
Provisions (utilised)/provided for in year	1,016	(1,250)
Accruals written back in the year	-	-
Use of non-cash revenue grant	-	-
Loss on disposal of assets	47	44
Total other expenditure	226,524	227,314
Finance expense		
Interest charges	11,802	14,724
Non-cash items		
Borrowing costs of provisions (unwinding of discount on provisions)	254	259
Total finance expense	12,056	14,983
Total expenditure	533,346	513,959

Staff costs shown in this table differ from those included in the Staff Report as they include costs for non-permanent staff and are net of recharges for outward secondees. Further analysis of staff costs is located in the Staff Report on page 61 in the Accountability Section.

Depreciation is applied to tangible, donated and intangible fixed assets. There were no impairment charges during the year (2024-25: nil) and net upward valuation of £1,803k in 2025-26 (2024-25: £3,375k net downward).

Higher value items within Other current expenditure included:

	2025-26 £000	2024-25 £000
Social work	6,353	6,172
Social care	2,950	2,877
Education fees	5,533	5,802
Cleaning materials & equipment	2,526	2,620

4. Property, Plant and Equipment

Including Donated Assets Cost or Valuation	Land £000	Buildings £000	Dwellings £000	Motor Vehicles £000	Plant & Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	AUC £000	Total £000
At 1 April 2025	74,917	536,587	779,514	10,544	31,142	16,100	628	176,233	1,625,665
Additions	-	-	-	-	1,138	39	-	338,205	339,382
Completed AUC	-	2,956	4,613	-	-	1,150	-	(8,719)	-
Revaluation	2,281	(3,517)	(2,746)	-	-	-	-	-	(3,982)
Impairment	-	-	-	-	-	-	-	-	-
Reclassification	-	9	-	-	(9)	-	-	-	-
Disposals	-	-	-	(55)	(3,010)	(4,001)	(19)	-	(7,085)
At 31 March 2026	77,198	536,035	781,381	10,489	29,261	13,288	609	505,719	1,953,980
Depreciation									
At 1 April 2025	-	183	-	8,393	23,271	11,951	544	-	44,342
Charged in year	-	16,770	24,756	1,007	2,534	2,135	20	-	47,222
Revaluation	-	(16,696)	(24,756)	-	-	-	-	-	(41,452)
Impairment	-	-	-	-	-	-	-	-	-
Reclassification	-	2	-	-	(2)	-	-	-	-
Disposals	-	-	-	(32)	(2,991)	(4,001)	(14)	-	(7,038)
At 31 March 2026	-	259	-	9,368	22,812	10,085	550	-	43,074
Carrying Value at 31 March 2026	77,198	535,776	781,381	1,121	6,449	3,203	59	505,719	1,910,906
Carrying Value at 31 March 2025	74,917	536,404	779,514	2,151	7,871	4,149	84	176,233	1,581,323
Asset financing:									
Owned	77,198	481,391	703,120	390	6,449	3,203	59	505,719	1,777,529
SCA	-	-	-	731	-	-	-	-	731
On-balance sheet PFI/PPP	-	54,385	78,261	-	-	-	-	-	132,646
Carrying Value at 31 March 2026	77,198	535,776	781,381	1,121	6,449	3,203	59	505,719	1,910,906

4. Property, Plant and Equipment *(continued)*

Including Donated Assets Cost or Valuation	Land £000	Buildings £000	Dwellings £000	Motor Vehicles £000	Plant & Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	AUC £000	Total £000
At 1 April 2024	75,153	514,578	764,122	10,593	31,660	14,537	629	81,517	1,492,789
Additions	-	-	-	73	1,131	1,409	-	119,919	122,532
Completed AUC	-	12,042	12,474	-	108	579	-	(25,203)	-
Revaluation	(104)	3,396	9,521	-	-	-	-	-	12,813
Impairment	-	-	-	-	-	-	-	-	-
Reclassification	-	6,603	(6,603)	-	-	-	-	-	-
Disposals	(132)	(32)	-	(122)	(1,757)	(425)	(1)	-	(2,469)
At 31 March 2025	74,917	536,587	779,514	10,544	31,142	16,100	628	176,233	1,625,665
Depreciation									
At 1 April 2024	-	691	500	7,522	22,519	9,960	523	-	41,715
Charged in year	-	16,255	24,232	993	2,476	2,419	21	-	46,396
Revaluation	-	(16,747)	(24,732)	-	-	-	-	-	(41,479)
Impairment	-	-	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-	-	-
Disposals	-	(16)	-	(122)	(1,724)	(428)	-	-	(2,290)
At 31 March 2025	-	183	-	8,393	23,271	11,951	544	-	44,342
Carrying Value at 31 March 2025	74,917	536,404	779,514	2,151	7,871	4,149	84	176,233	1,581,323
Carrying Value at 31 March 2024	75,153	513,887	763,622	3,071	9,141	4,577	106	81,517	1,451,074
Asset financing:									
Owned	74,917	481,907	701,092	542	7,871	4,149	84	176,233	1,446,795
SCA	-	-	-	1,609	-	-	-	-	1,609
On-balance sheet PFI/PPP	-	54,497	78,422	-	-	-	-	-	132,919
Carrying Value at 31 March 2025	74,917	536,404	779,514	2,151	7,871	4,149	84	176,233	1,581,323

5. Right of Use Assets & Lease Liabilities

Our lease contract comprises of lease of land and buildings, plant and equipment and vehicles. The most significant lease is the Wallace House (ROU asset value £3,613k) as at 31 March 2026.

Right of Use Lease Assets

2025-26	Land and Buildings £000	Other £000	Total £000
Cost or valuation			
At 1 April 2025	4,827	1,208	6,035
Additions	-	1,018	1,018
Derecognition	-	(1,089)	(1,089)
Remeasurement	-	-	-
Revaluations	-	-	-
Impairment	-	-	-
Reclassifications	-	-	-
Impairment	-	-	-
Reclassifications	-	-	-
At March 2026	4,827	1,137	5,964
Depreciation			
At 1 April 2025	893	1,013	1,906
Charged in year	322	313	635
Recognition	-	(1,089)	(1,089)
Derecognition	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
At 31 March 2026	1,215	237	1,452
Carrying amount at 31 March 2026	3,612	900	4,512
Carrying amount at 1 April 2025	3,934	195	4,129

2024-25	Land and Buildings £000	Other £000	Total £000
Cost or valuation			
At 1 April 2024	4,827	945	5,772
Additions	-	263	263
Derecognition	-	-	-
Remeasurement	-	-	-
Revaluations	-	-	-
Impairment	-	-	-
Reclassifications	-	-	-
Impairment	-	-	-
Reclassifications	-	-	-
At March 2025	4,827	1,208	6,035
Depreciation			
At 1 April 2024	572	584	1,156
Charged in year	321	429	750
Recognition	-	-	-
Derecognition	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
At 31 March 2025	893	1,013	1,906
Carrying amount at 31 March 2025	3,934	195	4,129
Carrying amount at 1 April 2024	4,255	361	4,616

Right of use (RoU) lease assets comprise:

	2025-26 £000	2024-25 £000
Assets valued at net present value of future lease payments	4,512	4,129
Assets valued at depreciated replacement cost (DRC)	-	-
Assets valued at existing use value (EUV)	-	-
Total	4,512	4,129

Lease Liabilities

A maturity analysis of contractual undiscounted cash flows relating to lease liabilities is presented below. The cash flows are presented net of irrecoverable VAT.

Amounts falling due	2025-26 £000	2024-25 £000
Not later than one year	734	586
Later than one year and not later than five years	2,405	1,655
Later than five years	2,540	2,948
Less interest element	(379)	(310)
Balance as at 31 March	5,300	4,879
Current	641	533
Non-current	4,659	4,346
Total lease liabilities	5,300	4,879

Amounts Recognised in the Statement of Comprehensive Net Expenditure

	2025-26 £000	2024-25 £000
Depreciation	635	750
Interest expense	107	68
Low value and short-term leases	489	266
Irrecoverable VAT on right of use leases	100	103
Income from sub-leasing right of use assets	-	-
Expense relating to variable lease payments	-	-
Total	1,331	1,187

Amounts Recognised in the Statement of Cash Flows

	2025-26 £000	2024-25 £000
Interest expense	107	68
Repayments of principal on leases	211	431
Total	318	499

6. Intangible Assets

2025-26 Cost or valuation	Information Technology £000	Software £000	AUC £000	Total £000
At 1 April 2025	-	1,050	-	1,050
Additions	-	-	-	-
Completed AUC	-	-	-	-
Impairment	-	-	-	-
Reclassification	-	-	-	-
Disposals	-	(372)	-	(372)
At 31 March 2026	-	678	-	678
Amortisation				
At 1 April 2025	-	971	-	971
Charged in year	-	62	-	62
Reclassification	-	-	-	-
Impairment	-	-	-	-
Disposals	-	(372)	-	(372)
At 31 March 2026	-	661	-	661
Carrying Value at 31 March 2026	-	17	-	17
Carrying Value at 31 March 2025	-	79	-	79
Asset financing: Owned	-	17	-	17

2024-25 Cost or valuation	Information Technology £000	Software £000	AUC £000	Total £000
At 1 April 2024	33	1,267	337	1,637
Additions	-	17	-	17
Completed AUC	-	-	-	-
Impairment	-	-	-	-
Reclassification	(33)	33	(337)	(337)
Disposals	-	(267)	-	(267)
At 31 March 2025	-	1,050	-	1,050
Amortisation				
At 1 April 2024	33	1,121	337	1,491
Charged in year	-	84	-	84
Reclassification	(33)	33	(337)	(337)
Impairment	-	-	-	-
Disposals	-	(267)	-	(267)
At 31 March 2025	-	971	-	971
Carrying Value at 31 March 2025	-	79	-	79
Carrying Value at 31 March 2024	-	146	-	146
Asset financing: Owned	-	79	-	79

7. Financial Instruments

As the cash requirements of the SPS are met through the spending review process, financial instruments play a more limited role in creating and managing risk than in a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with the SPS' expected purchase and usage requirements and the SPS is therefore exposed to little credit, liquidity or market risk.

8. Revaluation and Impairment Analysis

Property, Plant and Equipment	2025-26 £000	2024-25 £000
Downward valuation charged to SoCNE	537	3,411
Impairment charge	-	-
Impairment reversal	-	-
Revaluation reserve	1,009	104
Total effect on PPE	1,546	3,515

Total downward valuation effect on land and buildings amount £1,546k. This relates prevailingly to non-operational land with small effect on buildings of HMP Greenock and HMP Inverness. Part of it, £537k was charged to the SoCNE since there is no revaluation reserve balance available from previous year.

The £1,009k downward revaluation effect was charged against corresponding previous year's revaluation reserve.

Expense - SoCNE	2025-26 £000	2024-25 £000
Downward valuation charged to SoCNE	537	3,411
Impairment charge	-	-
Impairment reversal	(2,341)	(36)
Total charge to SoCNE	(1,804)	3,375

The net SoCNE effect of valuations and impairment as at the 31 March 2026 was £1,804k net gain (2024-25: £3,375k net charge) following the land and building valuations by Graham & Sibbald as at 31st March 2026. This refers mostly to non-operational land. 537k was charged to the SoCNE since there is no revaluation reserve balance available from previous year.

Opposite upward revaluation of certain assets resulted in a reversal of £2,341k of the previous years' SoCNE charge. These related primarily to HMP Stirling and Community Custodial Units valuation effects.

9. Assets Classified as Held for Sale

	2025-26 £000	2024-25 £000
At 1 April	-	-
Reclassification	-	-
Revaluation	-	-
Disposals	-	-
At 31 March	-	-

10. Inventories

The main categories of inventories held are:	2025-26 £000	2024-25 £000
Consumables	2,315	2,481
Works, estates, and locks	1,300	1,218
Industries raw materials, work in progress and finished goods for resale	2,193	2,166
Provision for obsolete stock - specific	(25)	(27)
	5,783	5,838

11. Trade and Other Receivables

Analysis by type	2025-26 £000	2024-25 £000
Amounts due within one year:		
Recoverable VAT	6,090	5,814
Trade receivables	50	136
Other receivables	772	500
Prepayments and accrued income	3,777	1,267
	10,689	7,717
Amounts due after more than one year:		
Other receivables	11	18
Total	10,700	7,735

12. Cash and Cash Equivalents

	2025-26 £000	2024-25 £000
Balance at 1 April	1,612	868
Net change in cash and cash equivalents	42	745
Balance at 31 March	1,654	1,613
The following balances at 31 March were held at:		
Government Banking Service	1,409	1,359
Commercial Banks	204	210
Cash in hand	41	44
Balance at 31 March	1,654	1,613

13. Trade and Other Payables

Analysis by type:	2025-26 £000	2024-25 £000
Amounts due within one year:		
Other taxation and social security	5,931	5,003
Trade payables	8,926	11,385
Accruals and deferred income	49,451	33,988
Other payables	6,190	5,598
Amounts due to Justice Department	1,654	1,615
PFI/PPP and other service concession arrangements <1 year	10,699	9,891
	82,851	67,480
Amounts due after more than one year:		
PFI/PPP and other service concession arrangements >1 year	90,435	97,843
Other accruals	6,779	2,031
	97,214	99,874
Total	180,065	167,354

14. Provisions for Liabilities and Charges

	2025-26 £000 Prisoner Claims	2025-26 £000 Injury Benefit	2025-26 £000 Other Charges	2025-26 £000 Total	2024-25 £000 Total
Balance at 1 April	1,601	10,071	2,743	14,415	15,406
Provided in the year	2,909	539	1,983	5,431	3,984
Provisions utilised in the year	(934)	(779)	(1,437)	(3,150)	(3,865)
Unwinding of discount	-	242	12	254	259
Provisions not required written back	(440)	(4)	(820)	(1,264)	(1,369)
Balance at 31 March	3,136	10,069	2,481	15,686	14,415

	2025-26 £000 Prisoner Claims	2025-26 £000 Injury Benefit	2025-26 £000 Other Charges	2025-26 £000 Total	2024-25 £000 Total
Not later than one year	3,136	684	2,030	5,850	4,587
Later than one year and not later than five years	-	2,574	-	2,574	2,548
Later than five years	-	6,811	451	7,262	7,280
Balance at 31 March	3,136	10,069	2,481	15,686	14,415

Prisoner Claims

A number of historical claims brought by prisoners which concerned prison conditions remain in the courts.

There are various reasons for this including the withdrawal of the Solicitors acting for the offender. These have been reported in previous Annual Reports.

A number of other recent convention rights claims have been lodged in court and provision has been made for these. These challenges relate to Articles 3, 6, 8 and 9 of the European Convention of Human Rights.

Section 14 of the Scotland Act 2012 repealed the Convention Rights Proceedings (Amendment) (Scotland) Act 2009 and amended the Scotland Act 1998 to provide a one-year time limit for convention rights claims similar to that contained in the Human Rights Act 1998. This means that a convention rights claim brought against Scottish Ministers must be brought against Scottish Ministers within one year unless a court or tribunal considers it ‘equitable having regard to all circumstances’ to allow a claim out with this time limit.

Injury Benefits

Injury Benefits include estimates of amounts payable to former employees for loss of earnings under the Civil Service Injury Benefit Scheme.

Other Charges

Other charges include estimates of amounts payable for staff compensation and related costs as well as demolition and dilapidation costs.

15. On-balance sheet Commitments under PFI Contracts and other Service Concession Arrangements

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of on-balance sheet PFI and other service concession transactions was £70,197k (2024-25: £65,758k). Total future obligations under the on-balance sheet PFI and other service concession arrangement are given in the table below for each of the following periods:

Minimum Lease Payments:

	2025-26 £000	2024-25 £000
Due within one year	59,223	60,084
Due later than one year and not later than five years	211,963	216,723
Due later than five years	173,083	229,351
Total	444,269	506,158
Less: interest element	(34,426)	(41,104)
Present value	409,843	465,054

Service Elements Due in Future Periods, included above, are:

	2025-26 £000	2024-25 £000
Due within one year	41,217	42,390
Due later than one year but not later than 5 years	144,545	150,378
Due later than 5 years	122,945	164,553
Total service elements due in future periods	308,707	357,321

PFI Contracts

The SPS has awarded Public Private Partnership (PPP) contracts, to design, construct, manage and finance prison at HMP Addiewell. This was let for 25-year operating periods, commencing in December 2008. HMP Addiewell continues to be treated as on-balance sheet in accordance with IFRIC 12, Service Concession Arrangements.

The minimum lease payments that SPS is committed to make over the remainder of the respective contract periods are included in the above table in respect of HMP Addiewell. The annual payments will vary over the remaining life of each contract in accordance with the specified indexation and unitary charge mechanisms.

Other Service Concession Arrangements

In March 2018, the SPS awarded a contract for Scottish Court Custody and Prisoner Escort services to GEOAmey PECS. The contract was let for an eight-year period with an option to extend for a further four years. The service commenced in January 2019 and expires in January 2027. The vehicles provided with the service are treated as on-balance sheet in accordance with IFRIC 12, Service Concession Arrangements. The contract with GEOAmey has not renewed.

The minimum lease payments that SPS is committed to make over the remainder of the respective contract period is included in the above table. The annual payments will vary over the remaining life of the contract in accordance with the specified indexation and unitary charge mechanisms.

In the event of termination of the contract, in accordance with Scottish Government guidance, the SPS has committed to pay certain amounts to the contractor according to defined formulae in the respective contract. The specific value of the termination sum would depend on the reason for termination and the timing in relation to the contract expiry date.

A copy of the contract for HMP Addiewell and Scottish Court Custody and Prisoner Escort Services is available on the SPS website www.sps.gov.uk.

16. Capital Commitments and Off-Balance Sheet Arrangements

Capital Commitments

Contracted capital commitments at 31 March not otherwise included in these accounts:

	2025-26 £000	2024-25 £000
Property, plant and equipment	632,136	933,826

Significant amounts of capital commitments as at 31 March 2026 mainly relate to main construction works contracts for HMP Highland and HMP Glasgow.

Off-Balance Sheet Arrangements

The SPS holds an off-balance sheet arrangement with Mitie Care & Custody Limited, a private limited company established in the UK, for the provision of prisoner escort services. The contract for Justice Partners Escort and Court Custody (Scotland) commenced and was executed by both parties on 23 January 2026, and services will commence on 23 January 2027 (“go-live date”). The contract has an expiry date of 31 March 2035, with an option to extend up to a maximum period of four years.

The SPS has no current contractual obligation to make payments before the go-live date. The arrangement includes a commitment for the SPS to settle mobilisation costs incurred to date if the agreement is terminated prior to go-live date. However as at the year ended 31 March 2026, the SPS considers the likelihood of such a termination to be remote.

Following the go-live date until the expiry date, the SPS will make monthly payments under the contract. The amounts payable are subject to annual contractual indexation in line with the Supplier Agreement's Retail Price Index ("RPIx") adjustment mechanism and include elements that vary based on service activity and performance.

Management will consider the basis of accounting under FreM requirements for this supplier agreement once this becomes an on-balance sheet arrangement.

A copy of the of the contract for Justice Partners Escort and Court Custody (Scotland) is available on the SPS website www.sps.gov.uk.

17. Contingent Liabilities

The Agency has the following contingent liabilities:

	2025-26 £000	2024-25 £000
Prisoner claims	290	1,605
Other charges	1,818	1,609
	2,108	3,214

Other contingent liabilities include amounts in respect of claims by staff for potential liability in cases where challenges have been made against SPS, but which await legal consideration or court decisions.

Prisoner claims relate to amounts for potential liability in cases where challenges have been made against SPS, but which await court consideration.

18. Notional Charges

The following notional charge has been included in the accounts:

	2025-26 £000	2024-25 £000
Statutory audit services	124	119
Total auditor's remuneration	124	119

The audit fee is a notional charge, as notified to us by our auditors, Audit Scotland.

19. Key Financial Target

The annual average cost per prisoner place, which excludes capital charges, exceptional payments and the cost of the Court Custody and Prisoner Escort contract, in 2025-26 was £55,091 (2024-25: £52,260).

For information purposes, the actual annual average cost per prisoner place, calculated on a resource accounting basis (including depreciation and impairment charges), in 2025-26 was £60,919 (2024-25: £58,627).

The actual annual average cost per prisoner place including exceptional payments in 2025-26 was £55,403 (2024-25: £52,243). Exceptional payments include charges/release of provisions for prisoner compensation and related costs.

20. Related Party Transactions

The SPS is an Executive Agency of the Scottish Government. The Scottish Government is regarded as a related party with which the SPS has various material transactions during the year. In 2025-26, none of the Board Members, members of key management staff or other related parties has undertaken any material transactions with the SPS.

21. Third Party Assets

At 31 March 2026, the SPS operated bank accounts holding funds in respect of prisoners' monies and common good funds. The balances on these accounts are held on behalf of prisoners and are therefore not included in the financial statements. The value of the funds held in these accounts are set out in the tables below.

21.1 Prisoners Funds

	2025-26 £000	2024-25 £000
Balance as at 1 April	1,576	1,431
Funds paid In during the year	13,464	12,978
Funds paid out during the year	(13,241)	(12,834)
Balance at 31 March	1,799	1,575

21.2 Common Good Fund

	2025-26 £000	2024-25 £000
Balance as at 1 April	168	182
Funds paid In during the year	395	397
Funds paid out during the year	(399)	(411)
Balance at 31 March	164	168

The Common Good Fund in each establishment exists for the benefit of the prisoners in custody at that establishment.

22. Analysis of Net Expenditure by Segment

The SPS currently operates three segments, namely:

- Public Prisons
- Private Prisons; and
- Scottish Court Custody and Prisoner Escort Services (SCCPES)

The SPS is legally required to deliver custodial services for all those sent to it by the courts. During 2025-26 there were sixteen publicly managed prisons and one privately managed prison.

The location of each of the establishments is listed in *Appendix 1*. SPS agrees a service framework with each public sector prison and manages private sector providers of prisons and custodial services under contract arrangements.

Copies of the services agreements with the publicly managed prisons and contracts with the privately managed providers of custodial services are available on the SPS website www.sps.gov.uk.

	2025-26				2024-25			
	Public Prisons £000	Private Prisons £000	SCCPES £000	Total £000	Public Prisons £000	Private Prisons £000	SCCPES £000	Total £000
Operating income	(9,047)	-	-	(9,047)	(8,980)	-	-	(8,980)
Expenditure	451,470	39,569	42,307	533,346	433,552	41,111	39,296	513,959
Net expenditure for the year	442,423	39,569	42,307	524,299	424,572	41,111	39,296	504,979
Non-current assets	1,782,069	132,645	732	1,915,446	1,451,020	132,919	1,610	1,585,549

23. Events after Reporting Date

In accordance with the requirements of IAS 10 Events after the Reporting Date, events are considered up to the date on which the accounts are authorised for issue.

There is no significant event after the reporting date.

SCOTTISH PRISON SERVICE

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 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 income and expenditure, 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.

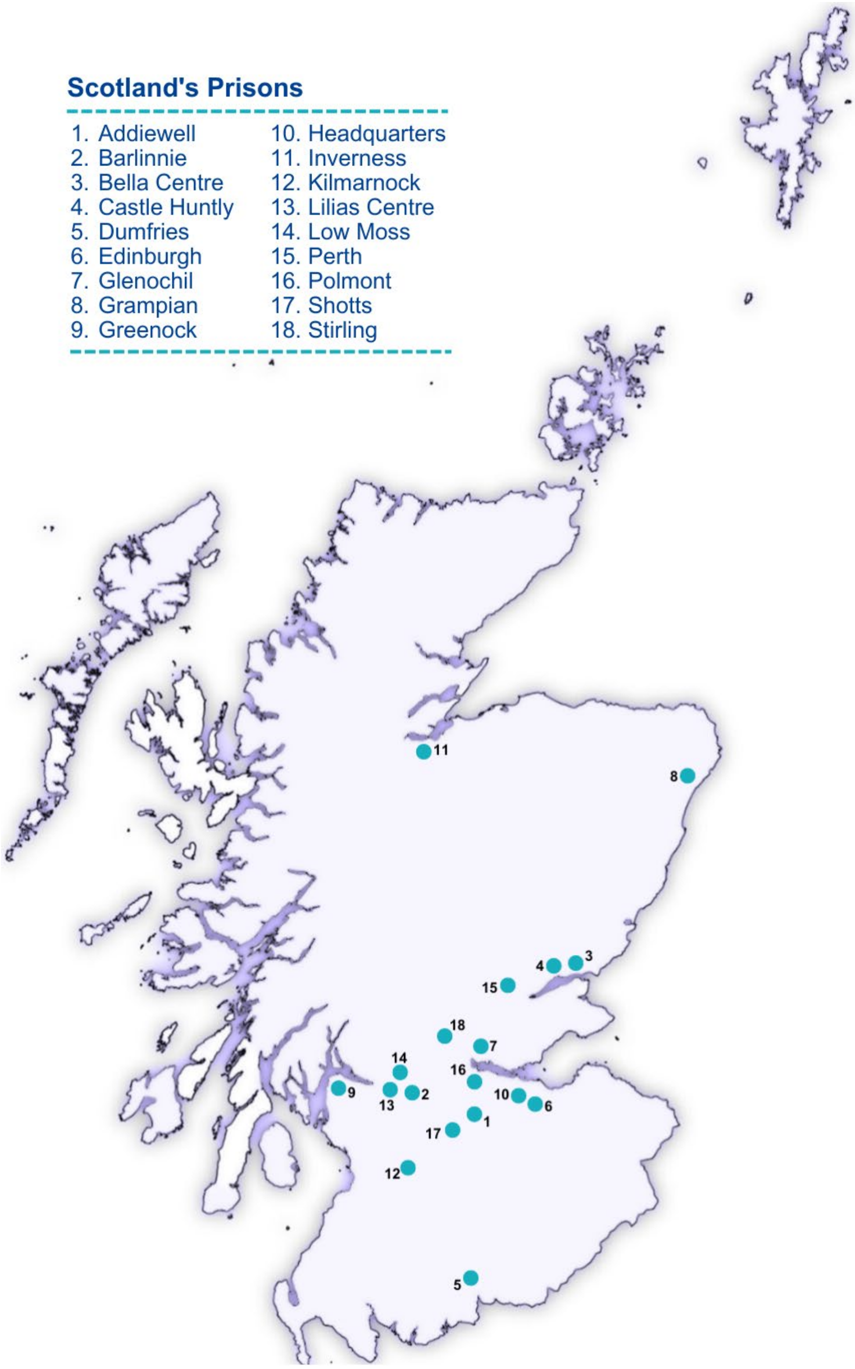
3. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 29 March 2001 is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated 17 January 2006

APPENDICES

APPENDIX 1 – Location of Establishments



APPENDIX 2 – Organisational Structure

SPS Chief Executive and Directors

Linda Pollock
Chief Executive

Accountable Officer for SPS

Deputy Chief Executive
Finance Directorate
Organisational Development Directorate

Legal Services
Portfolio Management

Vacant
Deputy Chief Executive

SIRO

Operations Directorate
Policy Directorate

HR Transformation Programme (Sponsor)
Digital Services
Strategy and Improvement
Transformational Change

Organisational Development Directorate

Director of Organisational Development
(HR; Pay and Pensions; SPSC; Workforce Planning)

Headquarters

SPS College

Finance & Business Services Directorate

Director of Finance
(Control and Monitoring; Financial Planning, Net Zero; Estates and Technical Services; Procurement Policy and Services)

Finance and Business Services

Procurement Policy and Services, and Central Stores

Estates and Technical Services

Corporate Governance, Improvement and Communications

Director for Engagement and Change

Head of Corporate Strategy and Governance

Office of the Chief Executive
Business Management Unit
Communications
Strategy & Improvement
Freedom of Information

Operations Directorate

Directors of Operations (Job-Share)
(Line Management of Governors-in-Charge; Operational Planning; Operational Projects; Performance and Improvement; Prison Services and Contracts)

Divisional Head of Operational Support
Divisional Head of Operations
Divisional Head of Operational Business

Project Executive

Governors-in-Charge (Band I)

Policy Directorate

Director of Policy
(Health and Wellbeing; Offender Outcomes and Services; Partnerships; Young People's Strategy)

APPENDIX 3 – Average Daily Population and Maximum Number by Establishment 2025-26

	2025-26	
Establishment	**Average Population**	**Maximum Population**
Adults		
Addiewell	741	749
Barlinnie	1388	1461
Bella	12	13
Dumfries	196	202
Edinburgh	917	943
Glenochil	705	722
Grampian	492	526
Greenock	240	252
Inverness	122	136
Kilmarnock	609	636
Lilias	19	24
Low Moss	817	850
Open Estate	179	204
Perth	681	711
Polmont	390	579
Shotts	538	544
Stirling	76	94
Young Adults		
Grampian	-	-
Polmont	150	174
Stirling	6	9
Total	**8278**	**8452**

Establishment	2024-25 Average Population	2024-25 Maximum Population
Adults		
Addiewell	727	749
Barlinnie	1370	1477
Bella	13	16
Dumfries	184	198
Edinburgh	928	963
Glenochil	727	765
Grampian	466	492
Greenock	233	241
Inverness	115	134
Kilmarnock	622	657
Lilias	19	24
Low Moss	824	857
Open Estate	166	181
Perth	680	707
Polmont	345	425
Shotts	541	548
Stirling	86	101
Young Adults		
Grampian	-	1
Polmont	167	198
Stirling	-	10
Total	**8214**	**8379**

APPENDIX 4 – Average Daily Population in Establishment by Type of Custody 2025-26

Average Daily Population in Establishments by Type of Custody

	2025-26	2024-25	% change
Remand	2139	2,203	-2.91
Convicted Prisoners			
Under four years	2160	2,383	-9.36
Four Years and over (including life sentence and lifer recalls)	3979	3,628	9.67
Total	**8278**	**8,214**	**0.78**

APPENDIX 5 – Absconds and Failures to Return 2025-26

Absconds and Failures to Return

	Barlinnie	Grampian	Greenock	Open Estate	Polmont	Total
Abscond	0	0	0	0	0	0
Failure to Return	1	0	0	3	0	4

*Absconds and Failures to Return are only annotated for the above establishments as they are the only ones who have the capability to release prisoners on both Home Leave and/or Community Work Placements as a Temporary Release.

APPENDIX 6 – Breaches of Discipline and Outcome in Penal Establishments by Sex and Age 2025-26

	Male Adults	Female Adult	Male YA's	Female YA's	Total Males	Total Females	Number of Cases
Average Daily Population	7795	327	150	6	7945	333	8278

Breach of Discipline	Male Adults	Female Adult	Male YA's	Female YA's	Total Males	Total Females	Number of Cases
has in his or her possession, or concealed about his or her body or in any body orifice, any prohibited article;	3222	91	84		3306	91	3397
has in his or her possession, or concealed about his or her body or in any body orifice, any article or substance which he or she is not authorised to	1605	62	56		1661	62	1723
has in his or her possession whilst in a particular part of the prison, any article or substance which he or she is not authorised to have when in that part of the prison	507	49	28		535	49	584
Possessing an unauthorised/prohibited article/quantity of an article	**5334**	**202**	**168**		**5502**	**202**	**5704**
breaches the requirements of rule 62A(9) without reasonable excuse;							
uses an authorised personal communication device in breach of the requirements of any direction made by the Scottish Ministers under rule 62A(11);	2		3		5		5
fails without reasonable excuse to return an authorised personal communication device to an officer as ordered in accordance with rule 62A(10);							
has in his or her possession an authorised personal communication device in breach of the restrictions imposed by the Governor under rule 62A(3)(a);							
Breaches on using an authorised Mobile phone in a prison setting	**2**		**3**		**5**		**5**
has in his or her possession, or uses, an authorised personal communication device which was not provided by the Governor for use by that prisoner;	**4**		**1**		**5**		**5**
disobeys any lawful order;	2139	201	130		2269	201	2470

uses threatening words or behaviour;	1747	179	118	1865	179	2044
uses abusive or insulting words or behaviour;	911	174	67	978	174	1152
using threatening/abusive/insulting words or behaviour	**2658**	**353**	**185**	**2843**	**353**	**3196**
consumes, takes, injects, ingests, conceals inside a body orifice, inhales or inhales the fumes of any substance which is an article which he or she has in their possession;	6	2		6	2	8
consumes, takes, injects, ingests, conceals inside a body orifice, inhales or inhales the fumes of any substance which is a prohibited article;	1113	11	5	1118	11	1129
consumes, takes, injects, ingests, conceals inside a body orifice, inhales or inhales the fumes of any substance which is unauthorised property; or	5	5		5	5	10
administers a controlled drug to himself or herself or fails to prevent the administration of a controlled drug to himself or herself by another person	172	70	2	174	70	244
Consuming/taking/injecting/inhaling or concealing an unauthorised or prohibited article	**1296**	**88**	**7**	**1303**	**88**	**1391**
fights with any person;	**1779**	**66**	**278**	**2057**	**66**	**2123**
destroys or damages property	**1871**	**156**	**175**	**2046**	**156**	**2202**
intentionally endangers the health or personal safety of others;	276	37	17	293	37	330
recklessly endangers the health or personal safety of others.	5526	127	621	6147	127	6274
Intentionally or recklessly endangering the health or personal safety of others	**5802**	**164**	**638**	**6440**	**164**	**6604**
Assault	**1549**	**112**	**239**	**1788**	**112**	**1900**
Unauthorised absence or presence in any part of the establishment	**143**	**5**	**29**	**172**	**5**	**177**
Disobeying a rule or direction	**209**	**51**	**3**	**212**	**51**	**263**
intentionally refusing to work or failing to work properly	**47**	**6**	**15**	**62**	**6**	**68**
sale or delivery of an article allowed only for prisoners own use	38	12		38	12	50

sells or delivers to any person any article which he or she is not authorised to have;	77	7	3	80	7	87
sale or delivery of an article allowed only for prisoners own use	**115**	**19**	**3**	**118**	**19**	**137**
takes improperly any article	**121**	**18**	**3**	**124**	**18**	**142**
denies access to any part of the prison to any person other than a prisoner;	10			10		10
intentionally obstructs any person, other than a prisoner, in the performance of that person's work at the prison;	123	8	4	127	8	135
intentionally obstructs any person, other than a prisoner, in the performance of that person's work at the prison;	**133**	**8**	**4**	**137**	**8**	**145**
Smoking in an area where smoking is not permitted	**79**	**11**	**1**	**80**	**11**	**91**
commits any indecent or obscene act;	**156**	**34**	**25**	**181**	**34**	**215**
Arson	**25**		**4**	**29**		**29**
disrespectful to any officer, worker or visitor	**76**	**15**	**3**	**79**	**15**	**94**
fails to return to prison when he or she should return after being temporarily released under Part 15;	2			2		2
fails to comply with any condition upon which he or she is temporarily released under Part 15; or	14			14		14
Failing to return from temporary release or comply with a condition of such release	**16**			**16**		**16**
fails, without reasonable excuse, to open his or her mouth for the purpose of enabling a visual examination	**13**	**3**		**13**	**3**	**16**
detains any person against his or her will;	**2**			**2**		**2**
escapes or absconds from prison or from legal custody;	**3**		**1**	**4**		**4**
attempts/incites/assists another prisoner to commit or attempt to commit, any of the above	**282**	**7**	**25**	**307**	**7**	**314**
Total:	**23854**	**1519**	**1940**	**25794**	**1519**	**27313**

Punishments Awarded	Male Adults	Female Adult	Male YA's	Female YA's	Total Males	Total Females	Number of Cases
Forfeiture of privileges	20848	881	1518		22366	881	23247
Stoppage or deduction from earnings or other cash	21785	783	2249		24034	783	24817
Caution	1704	108	75		1779	108	1887
Confinement to Cell	2601	111	162		2763	111	2874
Forfeiture of other entitlements	1369	122	129		1498	122	1620

APPENDIX 7 – Staff in Post

Staff in Post

As at 31 March 2026 there were 5,202 staff in post

Staff in Post Table – This table details the gender, employment type and disability split for the organisation.

Employees in Post - As at March 2026	Total	Full Time	Part Time	Full Time Equivalent (FTE)	Disabled (Self-Declared)
Female	2,090	1,827	263	1,985	182
Male	3,112	2,710	402	2,911	272

SPS Board (Which includes all senior civil servants within SPS)

SPS Board – This table reflects the gender split for SPS Board Members as at 31/03/2026.

As at March 2026	Chief Executive	Directors	Non - Executive Directors	Total
Female	1	3	2	6
Male	0	3	4	7

Staff in Post: Age Groups

Staff in Post: Age Groups – This table details the gender split by age group for the organisation.

As at March 2026	16 - 24	25 - 34	35 - 44	45 - 54	55 - 64	Over 65	Total
Female	142	692	593	409	233	21	2,090
Male	125	634	777	573	906	97	3,112

Staff in Post: Ethnicity

Staff in Post: Ethnicity – This table details the ethnicity indicated by the staff within SPS. Where the ethnicity group has less than 5 members this has been shown as “<5” to ensure compliance with the Data Protection Act.

Employees in Post - As at March 2026

Ethnicity	Total
Asian Other	<5
Black African	25
Black Caribbean	<5
Black Other	<5
British African	<5
British Asian Other	<5
East African	<5
Indian	<5
Mixed Other	<5
Mixed White and Asian	<5
Mixed White and Black African	<5
Not Advised	3176
Pakistani	<5
Prefer not to Disclose	237
Scottish African	<5
Scottish Asian Other	<5
White	462
White English	93
White Gypsy Traveller	<5
White Irish	7
White Northern Irish	13
White Other	22
White Polish	9
White Scottish	1126

White Southern Irish	<5
White Welsh	<5

Leavers: Age Groups

Leavers: Age Groups - This table details the gender split by age group for the organisation for all employees who have left the organisation in the 12-month period 01/04/2025 to 31/03/2026.

As at March 2026	16 - 24	25 - 34	35 - 44	45 - 54	55 - 64	Over 65	Total
Female	14	48	24	16	14	9	125
Male	18	58	48	27	80	45	276

Recruitment

Recruitment - This table details the gender split, ethnic group, disability declarations and non-full time employment types for all employees who have joined the organisation in the 12-month period 01/04/2025 to 31/03/2026.

Appointments 2025-2026	Male	Female	Ethnic Minority Group		Disabled (Self-Declared)	Part Time / Job Share
475	269	206	Not Advised	431	6	16
			Black African	7		
			Mixed White and Black African	<5		
			White	12		
			White English	<5		
			White Other	<5		
			White Scottish	20		
			White Southern Irish	<5		

Recruitment: Age Groups

Recruitment: Age Groups - This table details the gender split by age group for the organisation for all employees who have joined the organisation in the 12-month period 01/04/2025 to 31/03/2026.

As at March 2026	16 - 24	25 - 34	35 - 44	45 - 54	55 - 64	Over 65	Unspecified	Total
Female	49	77	47	25	5	<5	<5	206
Male	37	104	82	30	14	<5	0	269

Exceptions

Exceptions – This table details all appointments of staff which fell outside our standard recruitment process. That is, they were classified as not being appointed under open and fair competition.

Former Civil Servants	Secondments
1	2

There were no exceptions in the following Categories:

- Temporary appointment
- Support for government employment programmes
- Highly specialist skills
- Interchange with the Northern Ireland Civil Service
- Transfer of staff from other public bodies
- Organisations transferred in (TUPE)
- Conversion to permanency

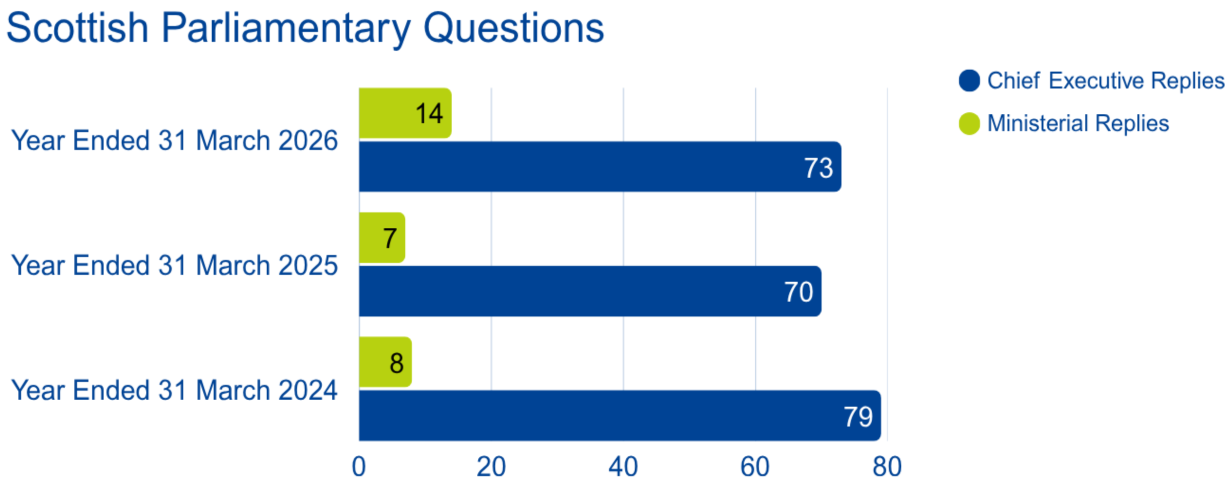
Promotion

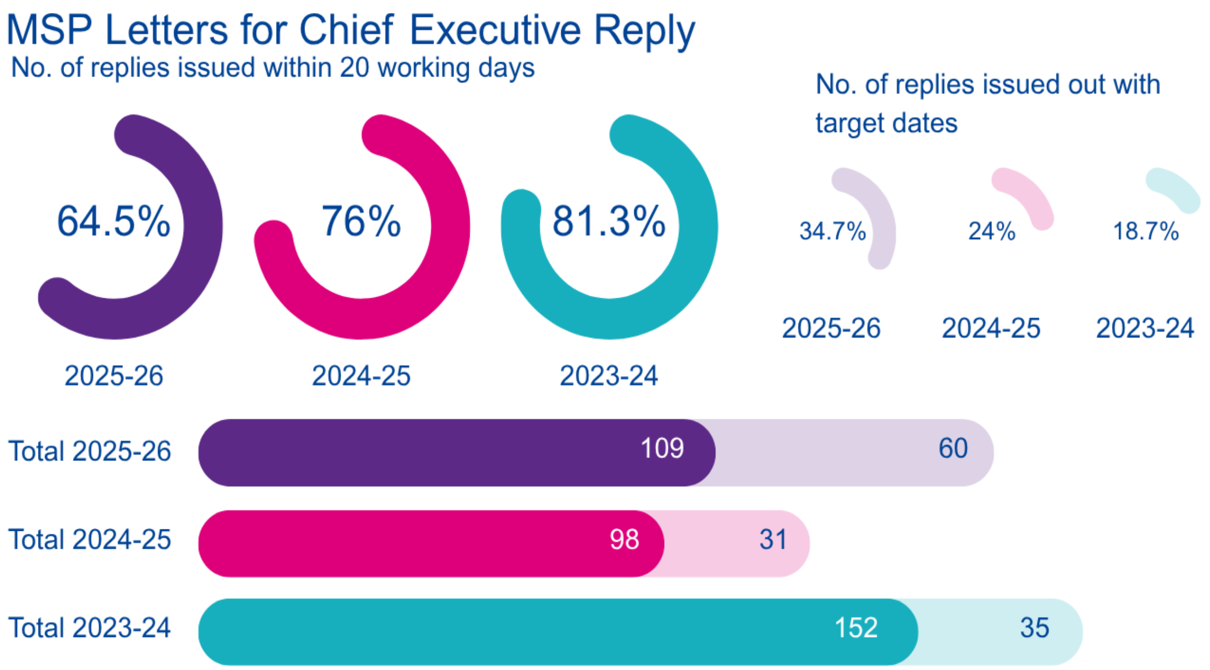
Promotion - This table details the gender split, ethnic group, disability declarations and non-full time employment types for all employees who were promoted within the organisation in the 12-month period 01/04/2025 to 31/03/2026.

The following personnel were promoted:

Promoted 2025-2026	Male	Female	Ethnic Minority Group		Disabled (Self-Declared)	Part Time / Job Share
227	123	104	Not Advised	146	8	<5
			Prefer not to Disclose	9		
			White	18		
			White English	5		
			White Gypsy Traveller	<5		
			White Irish	<5		
			White Other	<5		
			White Polish	<5		
			White Scottish	44		

APPENDIX 8 – Parliamentary Accountability 2025-26





APPENDIX 9 – Key Performance Indicators 2025-26

As part of the development of the corporate plan 2023-28, new KPIs were developed to align with the strategic objectives, and these were included alongside the existing suite of measures for internal monitoring of corporate performance. The content, data and metrics used in the KPIs as a whole continue to be under review throughout the period of the corporate plan, including ongoing evaluation of data quality, and the development of a set of KPIs associated with the enablers listed in the corporate plan.
From 2023-24 onwards, we are reporting on a combination of the existing suite of KPIs and the newly developed measures.

KPI	2025-26	2024-25	2023-24	2022-23	2021-22
Objective 1: People in Scotland's prisons live in establishments that are safe, secure, and suitable.					
Extreme risk escapes	0	0	0	0	0
Escapes at other supervision level	0	1	1	1	0
Absconds	0	0	1	0	1
Incidences of failure to return	4	3	0	1	6
Serious prisoner on staff assaults	10	11	9	5	9
Serious prisoner on prisoner assaults	91	93	114	91	108
Minor or no injury prisoner on staff assaults	332	349	309	259	323
Minor or no injury prisoner on prisoner assaults	1,594	1,756	1,681	1,409	1,723
Average % of population housed in single cells	64%	63%	65%	-	-
Average number of single cells used as double cells	989	1,005	888	-	-

KPI	2025-26	2024-25	2023-24	2022-23	2021-22
Objective 2: The health, wellbeing and care of the people living in Scotland's prisons are more effectively managed, promoted and tailored to individual need.					
Deaths in custody	42	61	54	-	-
Number of Talk to Me incidents	4,156	3,940	3,811	-	-
Self-harm incidents - % of the population	0.9%	1.1%	1%	-	-
Objective 3: People in Scotland's prisons are better supported to safely follow a progression pathway towards release, in ways that prioritise public protection.					
Average occupancy rate of the open estate (% of design capacity)	63.0%	58.5%	56.6%	-	-
Total hours of purposeful activity	6,278,549	5,956,123	5,387,430	4,766,653	3,967,795
Average hours of purposeful activity per week, per convicted individual	19	19	18	19	17
% of case conferences with Criminal Justice Social Work (CJSW) in attendance	95.2%	94.3%	95.5%	95.3%	93.6%
% of case conferences with family in attendance	25.7%	21.3%	20.4%	17.1%	11.6%
% compliance with parole timescales	58.0%	72.3%	69.7%	73.9%	84.3%
% of individuals leaving custody having secured accommodation or housing provider referral	83.7%	83.0%	85.6%	86.8%	98.0%
Average number of people on Home Detention Curfew (HDC)	90	106	63	-	-

Vocational and employment related qualifications	6,236 *	19,994	19,437	19,391	12,327
Vocational and employment related qualifications at SCQF level 5 or above	310 *	735	995	926	234
Cross-cutting KPIs					
Complaints lodged - % of the population	10.7%	10.4%	9.9%	-	-
Average annual cost per prison place	£55,090	£52,260	£47,140	£44,620	£41,786

Note:

*These indicators historically included qualifications generated in-year by the then education contractor (Fife College) alongside SPS's own local education provision. The Fife College contract ended at the end of July 2025 so for the sake of clarity and consistency, the numbers presented above cover the part-year period up to the end of July (though data for the FC component was not available for the month of July due to transitional arrangements).
Education-focused KPIs will be revised for the 2026-2027 Annual Report in line with SPS's 'Learning for a Better Future' development and learning strategy, and to make use of a wider range of Management Information available for the new education contract (delivered by PeoplePlus Group).

The following measures have been discontinued as KPIs:

- **% of case conferences held within relevant timescales** – following the introduction of targeted case management in 2024, this KPI is no longer a relevant or recordable measure.
- **Employability prospects increased** – data for this measure has not been available since 2017. **% of education classes spent delivering literacy / numeracy skills** – data quality issues have been identified for these measures, and the percentage of curriculum content on a particular topic is not a measure of performance. These KPIs will be replaced with new measures - aligned to SPS's '*Learning for a Better Future*' development and learning strategy - in next year's Annual Report when there will have been one full year of new contract delivery.
- **Reduced substance abuse** – data for this measure has not been available 2018-19 when SPS adopted a different approach to drug testing. This KPI will be replaced with a new measure, aligned to SPS's Alcohol & Drug Recovery Strategy, in time for the next corporate plan period.
- **Reducing carbon emissions** – this is now covered comprehensively in the 'Environmental Matters' section above.

APPENDIX 10 – Court Custody and Prisoner Escort Service

	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	2025-26 Total	2024-25 Total	2023-24 Total	2022-23 Total	2021-22 Total	2020-21 Total	2019-20 Total	%age change
Number of Court Arrivals	5812	6085	6048	6086	5681	5960	9145	5705	6072	6178	5890	6962	75264	75089	73825	66253	50114	44544	103123	**0%**
% Arrived on time	84.89	85.83	84.70	82.12	80.85	82.7	78.60	81.09	82.08	84.75	80.93	83.07	82.6	77.4	69.3	55.3	74.5	89.9	80.5	**7%**
Non court escorts	1403	1424	1364	1437	1372	1332	1516	1293	1290	1321	1259	1436	16447	17262	19392	19079	12257	9744	34340	**-5%**
Court Cell Areas Operated	640	657	651	710	630	670	718	630	623	644	644	701	7918	8072	8104	9730	10979	8214	8933	**-2%**
Court Docks Staffed	2037	2116	2100	2193	2077	2148	2239	2011	1765	2133	2130	2335	25284	24876	21972	25520	24269	14776	25704	**2%**
Number of Prisoners Unlawfully at large	1	1	0	0	0	0	0	0	0	1	0	0	3	2	6	6	3	2	6	**50%**
Total Secure Journeys	2949	3102	3119	3287	3103	3107	3271	2921	2903	2992	2790	3302	36559	34136	31633	32605	30408	23532	46137	**7%**
Total Community Journeys	632	642	612	659	627	696	740	566	398	560	483	596	7061	6002	3935	4425	4546	844	6488	**18%**