

Annual Report and Accounts

2024-2025

For Scotland's learners, with Scotland's educators

An Executive Agency of the Scottish Government

Laid before the Scottish Parliament by the Scottish Ministers

Annual accounts authorised for issue 25 July 2025

SG/2025/164 Published by Education Scotland

© Crown copyright, 2024

You may re-use this information (excluding logos, images and videos) free of charge in any format or medium, under the terms of the [Open Government Licence](#).

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

Any enquiries regarding this publication should be sent to us at:

Education Scotland
Denholm House
Almondvale Business Park
Almondvale Way
Livingston
EH54 6GA
Tel: 0131 244 3000

e-mail: enquiries@educationscotland.gov.scot

Contents

Performance Report

Chief Executive’s Statement..... P04

Overview..... P07

Performance Analysis..... P12

Financial Review..... P38

Sustainability Report..... P43

Accountability Report

Corporate Governance Report..... P50

Statement of Accountable Officer’s Responsibilities..... P52

Governance Statement..... P53

Remuneration and Staff Report..... P61

Parliamentary Accountability Report..... P73

Independent Auditors Report.....P74

Annual Accounts.....P79

Contacts.....P97

Performance Report

Chief Executive's Statement

Welcome to Education Scotland's Annual Report and Accounts for 2024-25. This will be the final Annual Report and Accounts for Education Scotland as it currently exists. By Autumn 2025, a new Office of the Chief Inspector for Education will be established and Education Scotland will be refocussed with its primary purpose and focus being to lead curriculum design, delivery and improvement. In this statement, I'll provide an overview of our operating context over the year, as well as a short update on our key areas of work.

In terms of the reform context, it's important to remember the original announcement that Education Scotland would be reformed was made in March 2022, over three years ago. Each year in our Annual Report and Accounts, I summarise the key decisions and progress of reform.

On the 4th June 2024, the Education (Scotland) Bill was introduced to the Scottish Parliament and then published on the 5th June 2024, noting the creation of an independent inspectorate. On the same date, the Scottish Government provided an update on the future of Education Scotland. That update confirmed Education Scotland would remain as an Executive Agency with its primary purpose and focus being curriculum, including the provision of resources to support high quality learning and teaching.

The Scottish Government also set out that the agency would have an important role in supporting a thriving professional learning sector through a national framework for professional learning and build on its existing and well-regarded national leadership professional learning programmes. It highlighted the agency would work with local authorities to inform approaches to wellbeing, inclusion, behaviour and enable better support for those with additional support needs. In addition, it also noted the agency would employ its unique national perspective to inform, share and promote wider approaches to improvement to close attainment gaps as set out in the National Improvement Framework. The Scottish Government has also confirmed that Education Scotland's work would span English and Gaelic Medium Education from early years to the senior phase.

Following that clarity, Education Scotland colleagues have continued working closely with Scottish Government Reform colleagues to plan for transition. To ensure both the refocussed Education Scotland and the Inspectorate can meet their public body obligations as separate organisations, a programme of organisational design is also underway. It's important we acknowledge the need to work collectively in order to transform, not just Education Scotland but the entirety of Scottish Education, to ensure we achieve the transformational change required.

In addition to our work on transition, this year we published our [Annual Action Plan for 2024-25: Re-focus through reform](#). The plan sets out key actions against our strategic objectives from our existing Corporate Plan and aims Education Scotland towards four re-focus through reform areas (the Curriculum Improvement Cycle, Professional Learning and Leadership, the Scottish

Attainment Challenge and Inspection) and ensures we align our work to Scottish Government policy intentions and ambitions.

We are proud that the work on the Curriculum Improvement Cycle (CIC) continues to make very good progress. All curriculum area reviews are now underway and work to develop the technical framework, exploration of core competencies and the launch of Scotland's Learner Profile are all on track. This work has been undertaken with stakeholder engagement at the forefront and we take great pride in the co-development and co-design work we have undertaken by working closely with educators and key stakeholder organisations from across the education system in Scotland. In addition, we have published a number of papers on our CIC [website](#) and we continue to utilise inspection evidence to shape the CIC.

Through our professional leadership and learning programmes, we have continued to support system leadership and capacity building including increased professional learning to support curriculum design and improvement.

As part of our response to Professor Muir's report 'Putting Learners at the Centre' we introduced Education Scotland Associates (ESAs) as part of our adapted ways of working. Over this year, we have continued to grow this approach and we now have 74 ESAs registered with us, all supporting key areas of work such as the Curriculum Improvement Cycle (CIC), Early Learning and Childcare Support and Improvement work including upcoming work on PISA, the OECD's Programme for International Student Assessment. PISA measures 15 year olds ability to use their reading mathematics and science knowledge and skills to meet real life challenges.

We have continued to advance our stakeholder engagement and partnership working this year. One example of great partnership working has been the Collaborative Improvement work with the Association of Directors of Education Scotland, which was a partnership approach to self-evaluation in which all local authorities have now participated. This partnership approach has also been integral to the establishment of local authority quads, focussing on collaborating on shared endeavours to drive forward improvement.

We have continued to focus work on the Scottish Attainment Challenge, working both directly with local authorities and nationally. This has included a key focus on improving attendance, as well as a focus on providing targeted improvement activity around literacy, numeracy and health and wellbeing across Scotland.

Inspection continues to remain a priority and our Ministerial inspection commitment to deliver at least 250 school inspections and 150 early learning and childcare (ELC) inspections is on track to deliver.

This Annual Report and Accounts will give you a clear insight into all that we've delivered over the reporting year. It's been an honour and pleasure to continue to lead the organisation through this time of change and uncertainty. We also can't underestimate the challenge of the tight fiscal envelope we continue working in, our important and increased work on the COVID Inquiry and

the Scottish Child Sex Abuse Inquiry. In addition, we've had significant internal changes such as adopting a new HR and Finance system and the extensive training and changes involved in that.

Finally, I really couldn't be more proud of everything our teams have achieved. Our colleagues have continued to show commitment and resilience in uncertain times. Their drive for improvement, and commitment to Scotland's learners and educators is a real asset to the system. In addition to our staff, I continue to be inspired by the dedication of educators across the country, which has been evident during my visits to schools and settings this year.



Gillian Hamilton, Interim Chief Executive, Education Scotland

Overview

In this section of the performance report, we present an overview of Education Scotland, our activities, and the main risks and challenges facing us. We also include a performance summary which sets out our most significant achievements in financial year 2024-2025.

About Education Scotland

Status, activities and staffing

Education Scotland is the national improvement agency for education in Scotland. The agency was established in July 2011 as an executive agency of the Scottish Government under the terms of the Scotland Act (1998). We are charged with supporting quality and improvement in Scottish education and thereby securing the delivery of better learning experiences and outcomes for learners of all ages. We work in the following ways across education sectors, including early learning and childcare (ELC), and Community Learning and Development (CLD), and at national, regional, local authority and establishment levels:

- leading the Curriculum Improvement Cycle (CIC)
- carrying out inspection and review of education
- providing professional learning and leadership programmes
- supporting the Scottish Attainment Challenge and providing professional advice and support for improvement, including the provision of online resources
- managing the development of national digital resources, including Glow, our online learning platform
- providing independent policy advice to Ministers and civil servants, informed by evidence

Our status as an executive agency means that we operate independently and impartially, whilst remaining directly accountable to Scottish Ministers for the standards of our work. This status safeguards the independence of inspection, review and reporting within the overall context of the National Improvement Framework (NIF).

Education Scotland employed 412 staff (399.4 Full Time Equivalent) as of 31 March 2025.

Purpose and activities

Our vision is achieving excellence and equity for Scotland's learners, with Scotland's educators.

Our mission is to work in partnership with all stakeholders involved in Scottish education to secure sustained improvement in achievement and attainment for all learners, closing the poverty-related attainment gap, and securing positive and sustained destinations for all learners, regardless of their age and where the learning takes place.

Education Scotland will 're-focus through reform' as an enabler of excellence and equity in Scotland's education system, working effectively with partners and stakeholders for the benefit of the people in Scotland's schools and other educational settings

Our values are: Respect; Integrity; Creativity. Excellence.

Social, community and human rights

Everything we do is designed to contribute to the Scottish Government's national purpose of creating a more successful country with opportunities for all to flourish through increased wellbeing, and sustainable and inclusive economic growth. Our work in improving quality, effectiveness and equality in education contributes to the following National Outcomes:

The Scottish population will:

- grow up loved, safe and respected so that we realise our full potential
- are well educated, skilled and able to contribute to society
- tackle poverty by sharing opportunities, wealth and power more equally
- have thriving and innovative businesses, with quality jobs and fair work for everyone
- live in communities that are inclusive, empowered, resilient and safe.
- respect, protect and fulfil human rights and live free from discrimination

We also give due regard to the Fair Work First criteria when administering our public sector grants and in our role as an employer. Fair Work First criteria seeks to address particular challenges in Scotland's labour market, to make a real difference to people and their communities, business and other organisations and the economy.

The incorporation of UNCRC into Scots law in July 2024 makes Scotland the first country in the UK and the first devolved nation in the world to directly incorporate the United Nations Convention on the Rights of the Child (UNCRC) into domestic law. It is a landmark piece of legislation in making sure that Scotland is the best place to grow up and as a public body, it applies fully to Education Scotland. We are committed to taking a children's rights approach to our duties and responsibilities.

Strategy and business model

Education Scotland's Annual Action Plan clearly explains the organisation's corporate planning, performance, and financial planning cycle for the periods before, during and after the separation of HMIE from Education Scotland. This is set out as follows:

- **2021-22:** Education Scotland published a five-year Corporate Plan which set out how the agency would continue to work towards our vision of achieving excellence and equity for Scotland's learners, in partnership with Scotland's educators.
- **2022-24:** Education Scotland published an updated Corporate Plan aligned to reform timelines set at that time and interpret national expectations following the Scottish Government's response to Professor Ken Muir's review of Scotland's education system.
- **2024-25:** Education Scotland extended the 2022 – 24 Corporate Planning period by a further reporting year through publication of [Annual Action Plan 2024-25](#). This retained the Strategic Priorities, whilst updating the key actions and highlighting the pivot towards a re-focused Education Scotland. The [Education Scotland Financial Strategy 2024-25](#) was published in tandem with the Annual Action Plan. The Annual Action Plan 2024 – 25 respects the Accountability Framework. It sets out a proportionate set of Key

Performance Indicators (KPIs) and aligns with the National Improvement Framework (NIF). The Annual Action Plan 2024–25 recognised ‘Inspection’ as a ‘re-focus through reform’ area and supports the initial work to make the shift to an independent Inspectorate (HMIE) and set out a distinctive set of key actions for the Office of the Chief Inspector.

- **2025–26:** Education Scotland will extend the Corporate Planning period by a further reporting year through publication of Education Scotland’s Annual Action Plan 2025–26 and Education Scotland’s Financial Strategy 2025–26. Iterative improvements will be made to priorities, KPIs and ensure continued alignment with the NIF. The Annual Action Plan 2025 – 26 and Financial Strategy 2025 – 26 will cover the most intensive period of reform and will enable an effectively managed divergence of Education Scotland and HMIE accountability arrangements.

Education Scotland’s reporting cycle follows the financial year (April to March) rather than the academic year. This enables Education Scotland to meet its public body obligations, including the alignment of organisational performance and finance; Quarter 1 relates to April to June, Quarter 2 relates to July to September, Quarter 3 relates to October to December and Quarter 4 relates to January to March.

Key issues and risks

We manage the risks to our objectives, both strategic and tactical, on a continuous basis at all levels across the Agency, with our top level organisational risks managed by our Leadership Team and monitored by the Audit and Risk Committee.

Unsurprisingly, education reform continues to significantly impact our risk landscape. As we move through the transition period, we continue to be acutely aware of the important yet challenging role we have as we seek to balance the delivery of our ongoing programmes of work and support for the system, alongside supporting the education reform agenda. And of course, none of our key risks operate in isolation, most are interlinked. For example, Education reform is not the only challenge we face around capacity, the financial pressures facing Education Scotland and indeed the public sector continue to also present challenges for the Agency. We have therefore applied a wide range of mitigating actions and controls in order to ensure effective and sustainable financial management including clearly identifying and capturing, through the production of our Annual Action Plan 2024-25, our key actions and ways of working for 2024-25, and highlighting the pivot towards a re-focused Education Scotland. The Education Scotland Financial Strategy 2024–25 was published in tandem with the Annual Action Plan.

While resource capacity is a key challenge for the organisation, we cannot lose sight of the personal impact on colleagues across the Agency, especially as we move into the organisation design stage of reform. Staff are naturally starting to feel more anxious as we “refocus through reform” and we are wholly committed to supporting the morale and health and well-being of all our staff. We have therefore been working closely with organisational design specialists to ensure that staff voice is at the centre of all our plans and to facilitate discussions about ways of working and identify activity that can be stopped or paused. This has involved a wide range of activity, including both team and individual questionnaires, workshops and events, all designed to gather staff views from across the Agency. This work is key to developing future structures that are not only resilient and sustainable but are also consistent with public service reform and education reform specifically, fully tested against ‘shared services first’ principles.

We have now also set up a dedicated project group to lead the implementation phase, with membership including a Scottish Government HR Business Partner. We have also preserved time in everyone's calendars now, and in the coming months, that is focussed solely on transition and its impact on staff. An internal team is developing and delivering the programme of activities taking place during these times, based on ongoing staff feedback about what would be helpful and when.

At the same time, regular financial and workforce planning monitoring has continued to ensure that key priorities continue to be appropriately resourced. We have also met with both SG finance and SG reform colleagues regularly to discuss the Agency's financial position and to highlight resource implications.

In seeking to maintain our digital estate, we have had to balance development work against the financial pressures facing the Agency. This has seen us focussing our resources towards the development of a new Inspection Planning Tool (Inspire) embedded within our CRM system, facilitating the decommissioning of the end of life Scrutiny Planning Application (SPA).

We have also sought to minimise the possibility of digital vulnerabilities being exploited by strengthening our cyber security arrangements. This includes membership of SLAISG (Scottish Local Authority Information Security Group) and working with the Scottish Digital Academy to roll out mandatory Cyber Security training for all colleagues in Education Scotland. We also recognise the need to reduce the risk of loss or corruption of information and so we have undertaken a range of mitigating actions, including building data protection assessments into our procurement process and undertaking a formal Progress Update Review (PUR), in conjunction with National Records of Scotland, to assess how robust our records management processes currently are and to inform future improvement activity.

Further information on the Agency's risk management approach can be found in the Governance Statement at page 53.

Going concern

The financial statements are prepared on a going concern basis. The services currently delivered by Education Scotland are expected to continue, although future delivery of services will be via a re-focussed Education Scotland and a newly formed Inspectorate. Services will continue to be delivered using existing assets and therefore the going concern concept continues to apply.

The financial statements for the year ended 31 March 2025 show comprehensive net expenditure of £46.325m and a net liabilities position of £2.653m. The position of net liabilities has arisen as a result of the requirement to account for activities on an accruals basis, whilst recording funding from the Scottish Government on a cash basis. Net current liabilities will be funded by the Scottish Government as they arise.

Performance Summary

Our performance in 2024/25. Over the following pages, we present the main areas of our performance in financial year 2024/25. In this summary, we have presented a one-page high level overview of some of our main content.

4 refocus through reform areas:

Curriculum

Professional learning

Inspection

Scottish Attainment Challenge



Curriculum

Curriculum Improvement Cycle fully underway, with all areas now live

"...It's the perfect time for schools to reflect on the learners they serve and shape a curriculum that fits today's young people and context."

6087

participants professional learning programmes focused on Curriculum Design and Learning, Teaching and Assessment

224

schools reached by the CYPIC P4 Writing Programme are on track to improve their writing achievement from 53% to 69% by February 2025.

Inspection

- 179 schools
- 94 ELC settings
- 5 National Thematic Reports and Evaluations carried out, including a national evaluation of all 32 local authorities and their approach to supporting school improvement

Professional learning

< 1500

programme participants

- 491 'Into Headship'.
- 300+ Building Racial Literacy

338

attended each 'Pondering Pedagogy' programme for newly qualified ELC practitioners for 6 sessions.

"Keynote speeches were inspiring... This was great as in amongst daily challenges in our roles, we are often dealing with negativity. This made a positive change."



91-96%

of participants¹ who received professional learning reported they would be likely to "implement their learning in practice".

1. 1,759 participants submitted evaluations.

860+

Attended national behaviour conference with keynote Laura Lundy.

Scottish Attainment Challenge

6 LA

participating in the 'Improving Attendance Quality Improvement Programme', showing a positive impact for targeted groups of children.

425+

student teachers participated. Between Nov to Dec 2024 in professional learning on poverty, attendance, data and equity.

Digital



67+

million Glow log-in sessions

Engagements with stakeholders



<85,000

facebook engagements



< 85,000

X/Twitter subscribers

Performance Analysis

How we plan, measure, monitor and report our performance

We extended the organisational Corporate Planning cycle through the publication of an Annual Action Plan for 2024-25 (AAP2425) in light of education reform. We intend to extend the cycle by a further year (2025–26), with a view to developing and publishing the longer term organisational strategy (Corporate Plan 2026–31) in Summer 2026.

The AAP2425 retained the strategic priorities set out in the Corporate Plan 2022 – 24. We refreshed our key actions and Key Performance Indicators (KPIs) for these strategic priorities, based on our commitment to ‘refocus through reform’ and become Scotland’s Curriculum Agency and support the shift to an independent Inspectorate. In tandem with these changes, new arrangements for organisational performance, based on good planning, monitoring and reporting arrangements have been introduced. These arrangements continued to improve and evolve throughout the reporting year, including data improvement and alignment with national performance and improvement arrangements.

As part of the refreshed performance arrangements described above, our Leadership Team, Advisory Board and Audit and Risk Committee receive a range of reports including:

- financial monitoring reports (monthly)
- corporate and directorate risk registers (quarterly)
- organisational performance, which includes management information reporting (quarterly)

Agendas and minutes from the Advisory Board and Audit and Risk Committee meetings are published on our website.

In the course of this reporting year, it was agreed that reporting to Cabinet Secretary on organisational performance would shift from monthly to quarterly, in line with updated performance monitoring and reporting arrangements.

Delivery: highlights

We have identified 10 delivery highlights for the reporting year:

1. **Curriculum Improvement Cycle (CIC):** we have made substantial progress across the CIC. Three key discussion papers were published throughout the reporting year and work has started in all curriculum areas as part of the CIC, a major achievement.
2. **Scottish Attainment Challenge (SAC):** the partnership approach between Education Scotland and local authorities had a positive impact on SAC, particularly on sharing practice and networking opportunities, curriculum development, greater understanding in Broad General Education (BGE) planning, building capacity and knowledge of teachers, making informed decisions relating to reducing the poverty related attainment gap and improved attainment.
3. **Additional Support Needs (ASN):** we delivered on key actions from the ***Additional Support for Learning (ASL) Action Plan, for example:***

- Deployment of **ASN Education Scotland Associates** to support ASL action plan data work and capacity building in the system on transitions and literacy difficulties
 - Supporting curriculum accessibility for all learners, including those with complex needs, for example, through Top Tips for inclusive practice and dyslexia
 - Development of an Inclusion and ASN input in the **Into Headship** programme
4. **‘Into Headship’**: we delivered, continually improved and quality assured **Scotland’s national qualification for headship**, and we aligned our work with the national **Head Teacher Retention and Recruitment Working Group**.
 5. **Race equality**: we delivered the Building Racial Literacy programme for more than **300** participants (comprising teachers, educators, education system leaders and Scottish Government policy colleagues) and appointed **anti-racism mentors** to support system and local-level anti-racism work.
 6. **Children and Young People Improvement Collaborative (CYPIC)**: we delivered the **National Improving Writing Programme**, which aims to improve writing attainment in identified P4 classes, with a view to building an infrastructure for sustainable spread beyond the initial programme timeline.
 7. **Attendance**: We undertook extensive work alongside local authorities to improve ‘attendance’:
 - A series of seven resources were designed and published to provide support, exemplification and advice to educators for improving attendance within their context. These included materials on engaging parents and families, putting children’s views at the centre and self-evaluation tools to audit culture, systems and practice
 - almost all local authorities have or are in the process of reviewing authority level policy and guidance, and this support work continues
 - Six local authorities are engaging in the Improving Attendance Quality Improvement Programme (approximately 30 schools)
 - Schools taking part in the Improving Attendance Quality Improvement Programme are all using improvement tools to ensure children and young people are central to any change ideas.
 8. **Relationships and Behaviour**: we have delivered key actions for the ‘**Improving Relationships and Behaviour in Schools Joint Action Plan**’, including:
 - The delivery of ‘*It’s All About Relationships*’, a series of **virtual national sessions** focused on supporting **relationships for learning**
 - The development of resources to support the Behaviour Action Plan, linked to the Professional Learning Framework
 - The ‘Review of Nurture’ across Scotland is now complete
 9. **Inspection**: we strengthened our inspection activity across the reporting year, across the range of settings, ranging from state funded, grant aided and independent schools to early learning and childcare (ELC), from Gaelic Medium and Learner Education to Colleges, from thematic inspection to educational oversight inspection. Inspection included a national thematic inspection of all 32 local authorities on how they

support school improvement, joint inspections for prisons and joint inspections of services for children with HMIPS and the Care Inspectorate.

- 10. Community Learning and Development (CLD):** we launched and delivered Phase 3 of the 'Deliver improvement support' programme and delivered continuous improvement support to CLD services in local authorities, identified through HMIE progress visits. We launched the online CLD professional learning resource and brought teachers and CLD practitioners together to support the improvement of attendance.

KPIs: summary

The 2024/25 operating context for Education Scotland was mainly focused on educational reform, enhancing inspection and decreasing budgets.

Moving forward, we will continually review and improve our organisational performance arrangements, bringing together delivery assessment, KPIs and wider research and evaluation. We will test the ongoing relevance of KPIs, to focus on the areas of performance that are directly attributable to us.

There are 7 key messages emerging from the KPIs analysis and these can be summarised as follows:

- 1. Making good progress on curriculum improvement:** the progress made across Curriculum Improvement has ensured that Curriculum Improvement Cycle (CIC) work is now live across all curriculum areas.
- 2. Opportunities to simplify our priorities:** the evidence suggests that CIC has brought 'curriculum' and 'learning, teaching and assessment' together, with opportunities for integration in priorities and monitoring going forward.
- 3. The importance of system leadership:** there has been change in the approach to System Leadership to increase accessibility for educators. Professional learning opportunities are now delivered through cohort-based approaches as well as online open access professional learning.
- 4. Meeting the changing needs of the system:** professional learning and leadership continues to grow to keep pace with changing needs of the system, for example the increase in Inclusion, Wellbeing, Equalities Professional Learning. Nevertheless, the evidence does highlight the need for better measurement of the reach and impact of professional learning, including consideration of KPI, research and evaluation options.
- 5. Meeting the commitment to increasing inspections:** 328 planned inspections were completed in the academic year to 31st March 2025.
- 6. The changes needed to the way we work:** the evidence points to a change in the way that stakeholders are looking to access information and support from Education Scotland, requiring improvements to the way we work, including the Education Scotland website and a shift away from micro-sites in line with accessibility obligations. HMIE have already strengthened their stakeholder engagement with the publication of the Stakeholder Engagement Approach and a structured four-phase model for collaboration.
- 7. The need to put staff voice at the centre of reform:** the staff survey results highlight a range of organisational challenges, from leading change to staff support. Taken together, the survey results illustrate the importance of staff voice continuing to be placed at the centre of organisational reform through effective staff engagement in organisational design.

KPIs: Strategic Priorities

We have structured and presented the KPI section around our strategic priorities.

System Leadership

Number of engagements with educational establishments, local authorities and regions relating to system leadership, to support effective leadership in complex circumstances
(Source: Programme information)

Local Authority	Regional Improvement Collaborative (RIC)	2023/24		2024/25		
		Number of participants	Total number per region	Number of participants (facilitated programme)	Number of submissions (self-directed learning)	Total number per region
Aberdeen City	Northern Alliance	98	407	38	2	290
Aberdeenshire		109		71		
Argyll and Bute		45		47		
Comhairle nan Eilean Siar		12		11		
Highland		82		75		
Moray		34		18		
Orkney Islands		17		11		
Shetland Islands		10		17		
Angus	Tayside	28	109	34	1	104
Dundee City		36		27	3	
Perth and Kinross		45		39		
Clackmannanshire	Forth Valley and West Lothian	26	183	13		135
Falkirk		50		52		
Stirling		55		26		
West Lothian		52		44		
Dumfries and Galloway	South West	51	203	47		112
East Ayrshire		43		19		
North Ayrshire		62		28		
South Ayrshire		47		17	1	
East Dunbartonshire	West Partnership	38	580	38		536
East Renfrewshire		30		22	1	
Glasgow City		202		175	2	
Inverclyde		26		27		
North Lanarkshire		73		80		

Renfrewshire		48		61	2	
South Lanarkshire		127		102	1	
West Dunbartonshire		36		25		
East Lothian	South East	28	316	14	1	210
City of Edinburgh		137		72		
Fife		72		71	1	
Midlothian		45		22		
Scottish Borders		34		26	3	
Other		33		54	4	
Total		1831		1423	22	1445

These figures are for the current academic year (August 2024 – March 2025)

Proportion of participants involved in professional learning opportunities focused on system leadership who report increased awareness, knowledge, understanding and skill.

(Source: Professional learning evaluation forms)

This indicator provides an indication of the impact of our professional learning focused on system leadership. Awareness and understanding have improved by 4% since last year.

Proportion of participants involved in professional learning reporting...	Financial Year		
	2022/23 Baseline	2023/24	2024/25
	%		
Increased awareness	94	92	96
Increased understanding	95	92	93
Increased knowledge	95	93	93
Increased skills	84	88	82

2024/25 figure is based on 599 completed evaluations.

Number of participants in professional learning and universal, targeted and/or intensive support focused on system leadership. (Source: Programme information)

Cohort led programmes 2024-25

Totals to 2023/24 report the number of active participants in PLL programmes at March in each year. Programmes that have stopped, transitioned or been incorporated into new packages/offers have been removed from the table.

Programmes	2021/22	2022/23	2023/24	2024/25
Into Headship	478	238 (Cohort 7) 244 (Cohort 8)	215 (Cohort 8) 259 (Cohort 9)	222 (Cohort 9) 269 (Cohort 10)
In Headship	53	30	28	28
Leading the How of Change				340

Connected and Collaborative System Leadership			52	54
Building Racial Literacy	85	135	147	162 (cohort 5) 172 (cohort 6)
Leadership of Professional Learning			101	176
Total	1925	2088	1863	1423

The Leading the How of Change incorporated from Excellence in Headship (79 participants in 2022/23) and Leadership of and for Learning (102, 2023/24)

Connected and Collaborative System Leadership incorporated programmes: Excellence in Headship Stretch (32 participants in 2023/24) and Making Sense of System Leadership (90 participants in 2022/23).

Transitioned to 'open access' self-directed learning programmes in 2024.

Programmes	2021/22	2022/23	2023/24	2024/25
Educator Leadership	154 (Teacher Leadership)	162	116	Moved to open access – Enquiry in Education
Aspiring to Middle Leadership	540	603	400	Moved to open access offer
Middle Leaders Leading Change	434	461	411	Moved to open access offer

Education Scotland have been evolving their cohort-led professional programmes, and in 2024 two programmes (Aspiring to Middle Leadership and Middle Leaders Leading Change) moved to an 'open-access' offer; a self-directed learning style with suggested completion timeframes. Participant completion numbers can be gathered once participants have submitted programme work. Two open access professional learning resources for coaching and enquiry have also been released, with participants engaging with the Enquiry in Education resource able to submit an optional enquiry poster to gain a certificate.

Evaluation of the open-access offer is done in a number of ways. Aspiring to Middle Leadership and Middle Leaders Leading Change are PLA based programmes (Professional Learning Activities), and participants can complete evaluations of each PLA once they have been completed. We do ask if responders would like to leave their details so that we could contact them to discuss their experiences with the PLAs. Additionally, participants are encouraged to complete a programme evaluation once they have sent in their programme submission.

Enquiry in Education as an offer is evaluated using the open-access evaluation form when submitting an enquiry and also on the front page of the Enquiry in education resource. Coaching in Education is evaluated using the open-access evaluation form found within the coaching PLAs, and on the Facilitating professional learning on coaching section of the resource.

For all of our open-access offer we have run introductory webinars, where practitioners can come along to hear about how to engage with the offer. We asked attendees to complete a short evaluation to gauge if the sessions met expectations, and also to see if we could get provisional data on numbers who may take the learning forward. We have also run completion

webinars for Aspiring to Middle Leadership to support those in the final stages of learning prior to submitting their work, and have evaluation data from a short post webinar survey again checking if the session met expectations and if they could tell us if they plan to complete the programme. We have upcoming completion sessions planned for Middle Leaders Leading Change in May and June.

Curriculum

Professional learning focused on curriculum design

This indicator supports our ability to track and monitor the reach of our professional learning which focuses on curriculum design. The number of participants recorded as engaging in professional learning relating to curriculum design has decreased by 3,299 (*Source: Management information*). There are indications that a recording issue could be impacting this data. It is hoped that merging the Curriculum and Learning, Teaching and Assessment strategic priorities next year will resolve this issue.

Financial Year	2022/23	2023/24	2024/25
	No.		
Number of participants engaging in professional learning programmes focused on Curriculum Design	1,609	7,263	3,964

2024/25 figure is based on the number of participants attending across 70 professional learning opportunities.

Proportion of participants involved in professional learning focused on curriculum design reporting increased awareness, understanding, knowledge and skills

This indicator provides an indication of the impact of our professional learning focused on curriculum design. All indicators have improved since the baseline of 2022/23 (*Source: Professional learning evaluation forms*)

Proportion of participants involved in professional learning reporting...	Financial Year		
	2022/23	2023/24	2024/25
	Baseline		
	%		
Increased awareness	89	80	91
Increased understanding	88	80	90
Increased knowledge	88	80	90
Increased skills	78	72	85

2024/25 figure is based on 799 completed evaluations.

Implement curriculum design learning in practice

In 2024/25, there has been an increase of 5% for this KPI. (*Source: Professional learning evaluation forms*)

Financial Year	2021/22	2022/23	2023/24	2024/25
	%			
Proportion of participants in professional learning likely to have implemented curriculum design learning in practice	91	94	91	96

Learning, Teaching and Assessment

Professional learning focused on learning, teaching and assessment

This indicator supports our ability to track and monitor the reach of our professional learning which focuses on learning, teaching and assessment. In the past year we have experienced a decrease in participants engaging in this professional learning. Some of this decrease can be attributed to varied and inconsistent reporting of strategic priorities. We will be exploring the impact of reporting and restructure on this data and solutions to improve consistency of reporting professional learning evaluation across strategic priorities. (Source: Management information)

Financial Year	2021/22	2022/23	2023/24	2024/25
	No			
Number of participants engaging in professional learning and improvement support opportunities	14,458	17,019	5,595	2,123

2024/25 figure is based on the number of participants attending across 45 professional learning opportunities.

Likely to implement professional learning focused on learning, teaching and assessment

This indicator provides an indication of the impact of our professional learning focused on learning, teaching and assessment. There has been a decrease of **6%** in relation to this KPI¹ since last year, although the figure has maintained similar levels to previous years prior to 2023/24. (Source: Professional learning evaluation forms).

Financial Year	2021/22	2022/23	2023/24	2024/25
	%			
Proportion of participants in professional learning likely to implement learning in practice	92	90	97	91

2024/25 figure is based on 150 completed evaluations.

¹ The rounding of results during analysis might impact the year on year variance recorded in this report. Results are reported in round numbers to aid easy understanding.

Proportion of participants involved in professional learning focused on learning, teaching and assessment reporting increased awareness, understanding, knowledge and skills

This indicator provides an indication of the impact of professional learning focused on learning, teaching and assessment. (Source: Professional learning evaluation forms)

Proportion of participants involved in professional learning reporting...	Financial Year		
	2022/23	2023/24	2024/25
	%		
Increased awareness	85	84	86
Increased understanding	85	84	83
Increased knowledge	85	87	85
Increased skills	70	81	77

2024/25 figure is based on 150 completed evaluations.

Inclusion, Wellbeing, Equity and Equality

Professional learning focused on inclusion, wellbeing, equity and equality

This indicator supports our ability to track and monitor the reach of our professional learning which focuses on inclusion, wellbeing, equity and equalities. The number of events recorded in relation to inclusion, wellbeing, equity and equalities has increased by 61. (Source: Management Information). There has been a focus on improving the sustainability and reach of professional learning by the Inclusion, Wellbeing and Equalities team throughout 2024-25.

Financial Year	2022/23	2023/24	2024/25
	No.		
Number of professional learning opportunities focused on key areas of inclusion, wellbeing, equity and equalities	66	32	93

Proportion of participants involved in professional learning focused on inclusion, wellbeing, equity and equality reporting increased awareness, understanding, knowledge and skills

This indicator provides an indication of the impact of professional learning focused on inclusion, wellbeing, equality and equity. All indicators within this KPI have improved since last year (Source: Professional learning evaluation forms.)

Proportion of professional learning participants reporting....	Financial Year		
	2022/23	2023/24	2024/25
	%		
Increased awareness	86	81	90
Increased understanding	92	80	90

Increased knowledge	91	83	91
Increased skills	73	69	76

2024/25 figures are based on 810 completed responses.

Implementation of professional learning focused on inclusion, wellbeing, equity and equality

This indicator provides an indication of the impact of our professional learning focused on inclusion, wellbeing, equity and equality. There has been an increase of **5%** in relation to this KPI. (Source: Professional learning evaluation forms).

Financial Year	2022/23	2023/24	2024/25
	%		
Proportion of professional learning participants likely to implement learning in practice	92	89	94

Best Use of Evidence

Percentage of SECI participants who report increased confidence, knowledge and skills

The format for the Self-Evaluation for Continuous Improvement (SECI) programme has been amended for 2024/25. Twenty six local authorities have now participated in the programme since its inception, with over 120 professional learning sessions being delivered to over 3100 practitioners. Therefore, the programme is moving into its next implementation phase, which is concerned with building a self-sustaining programme which local authorities can access themselves whenever required. Materials have been widely circulated and referenced within the system and authorities can continue to request SECI training if required. Evaluation of this approach is being considered.

Number of planned inspections completed

This indicator tracks the number of planned inspections we complete based on our annual published programme of inspection activity. (*Source: Management Information*)

Scrutiny Programme	Academic Year: No. of planned inspections completed						
	2018/19 (Baseline)	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25 (to 31/03/25)
Early learning and childcare	163	94	Paused	Paused	151	152	94
Schools	252	169	Paused	Paused	253	256	179
Schools and Early Learning and Childcare – Further inspection	54	46	Paused	112	39 ²	46	43
Community Learning and Development services	8	5	Paused	5	0	32	2
Colleges	27	18	27	27	27	25	0
Private Colleges and English Language Schools	1	2	4	2	1	5	2
Careers Information and Guidance (CIAG) services (follow ups)	6	5	4	5	0	0	0
Modern Apprentice reviews	2	1	Paused	0	9	10	5
Prison education	4	2	3	3	4	4	2
National Thematic inspections	4	3	4	4	3 ³	1	2

The inspection programme runs across academic years. It also provides the data currently available for 2024-25 inspection programme.

National Thematic Inspection Reports published:

- May 2024: Evaluation of Curriculum Design in Scotland

² One progress report was published after the end of the academic year.

³ The thematic inspection of inclusion and promoting positive behaviour was carried out in two parts. Two separate reports were published.

- November 2024: Enhancing the quality of mathematics education in Scotland.
- December 2024: Evaluation of community learning and development in Scotland: Considering the provision by local authorities and their partners
- February 2025: Thematic report: Meeting the support needs of learners in Scotland's colleges
- March 2025: National Thematic Inspection: local authority approaches to supporting school improvement

Transition and Transformation

This strategic priority evolved in the course of the 2024-25 reporting year, with a key focus on delivering transition from a single agency to two separate organisations in 2025-26. The work on transition and transformation builds on the previous work regarding culture, values and behaviours and seeks to put staff voice at the centre of organisational reform. Education Scotland aims to ensure that all staff feel valued, empowered and fairly treated. The main objective in this area is to make the agency a great place to work, with a focus on the reform agenda to ensure a smooth and effective transition to the new organisations.

Views of our people

At an organisational level, we aim to improve our performance regarding specific questions in the Civil Service People Survey, comparing our results to those of Scottish Government (SG) overall. See table below. The percentage of staff reporting they feel able to access the right learning and developing opportunities when they need to draws on several questions within the Civil Service People Survey. This is undertaken annually, and results are made available at the end of November. 264 responses were received from Education Scotland staff. This suggests a response rate of 68%, from headcount in October 2024 of 388⁴.

In all four questions analysed to consider this KPI, there has been a decrease in percentage of staff believing they have access to the right learning and development opportunities, that these learning opportunities have been helpful for career development, they have the tools to deliver their jobs effectively and have the right information to do their jobs well since 2023. There has been a steady decrease in staff feeling they are able to access the right learning and development opportunities since 2021. (*Source: Civil Service People Survey*)

⁴ For the purposes of comparison, please note 300 responses were received for 2023, from headcount in October 2023 of 397, suggesting a response rate of 76%.

Education Scotland staff members reporting...	Year				
	2020	2021	2022	2023	2024
	% of participants				
That they are able to access the right learning and development opportunities when they need to	56	65	62 (-3 from SG)	59 (-5 from SG)	49 (-13 from SG)
That learning and development activities completed at Education Scotland have been helpful for career development	44	45	43	52 (level with SG)	46 (-4 from SG)
That they have the tools to do their jobs effectively	68	64	73	68 (-8 from SG)	70 (-2 from SG)
That they have the information they need to do their jobs well	64	58	57	62 (-5 from SG)	62 (-6 from SG)

Staff turnover

This is an important indicator of staff satisfaction with their roles and as an employee of Education Scotland. (Source: SG HR pack)

	Financial Year		
	2022/23	2023/24	2024/25
	% turnover rate		
Levels of staff turnover and retention	6.9	5.8	4.89

Levels of engagement with staff sessions around reform

This was a new KPI in 2022/23 in relation to the additional strategic priority which focused on the transition to the new agencies. (Source: Management Information). However, a reduced need for specific staff reform sessions was identified, therefore it was not utilised as a KPI, but is still monitored to track staff engagement.

As well as staff sessions, staff also continue to be kept updated regarding reform and restructure through the Education Scotland E-Bulletin and the staff engagement group.

Levels of engagement with staff sessions around reform	Financial Year		
	2022/23	2023/2024	2024/2025
Number of sessions	17	8	10
Numbers of staff engaging	2,428	1,700	1956

2024/25 most leadership updates included elements about reform. From January 2025 Leadership ran simultaneous session in January and February providing specific to the new bodies

Numbers attending are based on those attending across all sessions

2023/24 includes staff sessions with a focus on restructure.

Percentage of Education Scotland staff reporting they feel supported and ready for change

In the 2024 Civil Service People Survey, staff were asked how well informed they were during periods of change. There was a decrease of 6% in results from 2023. This result acts as a proxy measure for this KPI. (Source: Civil Service People Survey)

Education Scotland staff members reporting...	Financial Year		
	2022	2023	2024
	% of participants		
My organisation keeps me informed about matters that affect me	74	63	57

Monitoring

Communications and engagement

It is important to track our engagement with stakeholders using a range of channels. Engagement statistics include the number of times people have engaged with social media posts including likes, shares, retweets and link clicks etc. The way this is analysed across social media accounts and the algorithms used to determine figures varies which makes comparison across years difficult. (Source: Web analytics provided for regular management information reporting)

Communications Channel	Financial Year				
	2020/21 (Baseline)	2021/22	2022/23	2023/24	2024/25
	No. of subscribers				
Newsletter Unique Subscribers ¹	63,850	38,272	36,946	36,168	
Facebook (engagements)	23,528	12,444	67,352	89,588	84,330
X or Twitter	68,029	74,139	82,273	84,798	84,984
YouTube	3,502	4,718	5,884	7,116	8,377

¹ Scotland Newsletter was paused. As part of the external communication strategy, it was decided to use the Education Scotland website as the main communication channel.

Glow Usage

Local authorities and educational establishments determine the way in which Glow is used in their own area which affects the log-in figures. The monthly login usage follows a similar pattern to previous years, however it is slightly lower than 2020/21 and 2021/22 due to the increased usage during lockdown and related rise in online learning. We can now see usage returning to pre-pandemic levels, albeit with login sessions higher than 2019/20. (Source: Analytics)

	Financial Year					
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	No.					
Number of Glow login sessions	40,651,845	99,561,381	63,593,803	61,119,653	64,147,393	67,686,876

Delivery: Strategic Priorities

All six strategic priorities were achieved overall in 2024/25. Of the 22 key actions identified to achieve the strategic priorities, seventeen were achieved and five were partially achieved by Q4. Two of these are scheduled to be achieved in Q1 2025/26. For full details see [Education Scotland's Annual Action Plan 2024-25](#).

System leadership:

- Six national leadership professional learning programmes were designed and delivered by Q4. Across 2024/25, 491 participants undertook 'Into Headship', Scotland's national qualification for headship. Evaluations demonstrate the need for ongoing national events: "Keynote speeches were inspiring...This was great as in amongst daily challenges in our roles, we are often dealing with negativity. This made a positive change.". Education Scotland also delivered key actions from the Additional Support for Learning Plan, including developing an Inclusion and ASN input in the 'Into Headship' programme. The new headteacher leadership programme was also launched, 'Leading the How of Change' and continues to be delivered over the course of this reporting year, with 340 being involved this academic session.
- 'Leadership for Equity' programme design began. Working alongside educators, content was created and establishments agreed to develop videos illustrating their practice around equity. Programme design will be completed by end of Q1 2025/26 and delivered from Q2 2025/26 onwards.
- Bespoke continuous improvement support on leadership, professional learning, learning teaching and assessment, meeting learner needs and curriculum was carried out across 2024/25. This was supported through various approaches. Phase 3 of the 'Deliver improvement support' CLD programme was launched and delivered continuous improvement support to CLD services in local authorities identified through HMIE progress visits. Five local authorities were supported, with positive feedback from participants attending sessions on community needs analysis and outcomes measurement. This phase will conclude in Q1 2025. There was also curriculum and learning, teaching and assessment work carried out around seven curriculum areas, AI and ELC.
- All 32 local authorities completed their Collaborative Improvement work. This process brought together knowledge from across the system, including Association of Directors of Education in Scotland (ADES), Education Scotland, and partners, to secure improvement and share good practice. This evolved into the Quads approach, through consultation with ADES. All local authorities are working together in quads, alongside Education Scotland, to take forward improvement activity. The impact of the latest CI work is currently being evaluated.

Curriculum:

- A curriculum design programme was delivered to two cohorts this reporting year. Each cohort involved approximately 40 participants. Local authorities also received bespoke support in this area when requested. See case study below (page 33) on curriculum innovation within the examples of impact, feedback and collaboration for further detail.
- Evidence from quarterly reporting and Directorate meetings evidenced how Education Scotland worked with co-design groups across the 11 core competencies, interdisciplinary learning, developing a national Learner Profile, timetabling and learner pathways throughout 2024-25. Throughout the reporting year, co-creation days were held with educators to explore the core competencies as a redefinition of cross curricular areas and a co-creation group led by Education Scotland, working with Skills Development Scotland and SG developed the national learner profile, ready for its national launch in February and March 2025.
- Three discussion papers were published across the reporting year to explore and explain the evidence base and rationale for the CIC. These papers provide the basis for the work with curriculum co-design group for core curriculum competencies, interdisciplinary learning, profiling achievement, timetabling and learner pathways.” The papers can be found here: [Curriculum Improvement Cycle – Education Scotland](#)
- Curriculum area reviews began in all 5 areas agreed: Maths and Numeracy, English and Literacy, Gaelic and Literacy, Sciences and Health and Wellbeing.
- The four day ‘Pedagogical leadership in early learning and childcare (ELC)’ programme was developed to support ELC leaders who were in their first few years in a senior leadership role. Approximately 75 participants from two local authorities took part in the programme in March 2025. Session evaluations showed almost all participants evaluated the programme positively, with 98.3% saying they would implement what they had learned.

Learning, teaching and assessment:

- Education Scotland identified and worked alongside five local authorities to develop and implement bespoke plans to build capacity and improve outcomes for learners. All five local authorities have clear plans in place for action to improve outcomes for learners.
- Both Computing Science Week and AI in schools week were delivered by Q4. AI in schools’ week took place in March 2025. Fourteen sessions were held with 1018 educators and 7362 learners from 232 schools attending. Digital Literacy week is planned for Q1 25/26.
- Digital Services worked with local authorities to develop options for the future of Glow. An initial programme board and working group were established by Q4.
- Digital Services evolved and responded to existing Glow Service challenges as they arose in 2024/25, such as the issues with Microsoft licenses. The Google Gemini pilot was completed and Gemini as a core google service was rolled out nationally in Q4.

Inclusion, Wellbeing, Equalities and Equity (IWE):

- The IWE professional learning framework was published and by Q4, there were 62 resources published on the web, covering wide ranging topics such as Getting It Right for Every Child (GIRFEC), differentiation, brain development and hate crime. The resources were actively promoted nationally through Education Scotland networks and communications. For example, the National Complex Needs Network (NCNN), which is

facilitated by Education Scotland, registered over 1000 members by Q4 and has promoted and used the IWE framework across network meetings.

- Key actions were delivered from the Additional Support for Learning (ASL) Action plan, including developing professional learning resources and deployment of ASN Education Scotland Associates to support the ASL data work. Many of these resources are embedded within the Inclusion Wellbeing Equalities professional learning framework which can be found here: [Inclusion, wellbeing and equalities framework | Leading professional learning | Professional Learning | Education Scotland](#).
- Evidence based programmes were implemented nationally and/ or locally to support educators improve relationships, behaviour and attendance.
 - Six local authorities engaged in the Improving Attendance Quality Improvement Programme (approximately 30 schools). Schools all used quality improvement tools to ensure children and young people were central to any change ideas. As a result, change ideas illustrated early signs of positive impact on attendance for targeted groups of learners. As part of the national Attendance workstream Education Scotland CLD officers delivered three online webinars with a total of 194 teachers and CLD practitioners in attendance.
 - More than 300 participants (comprising teachers, educators, education system leaders and Scottish Government policy colleagues) completed the Building Racial Literacy programme in this reporting year. Anti-racism mentors were also appointed to support system and local level anti-racism work.
 - A series of virtual national sessions called 'It's All About Relationships' were designed and five were delivered by Q4. 972 participants attended, with an average of 194 participants per session. In addition, the 'Review of Nurture' across Scotland was completed. This work supported the Scottish Government's national 'Improving Relationships and Behaviour in Schools Joint Action Plan'.
- SAC programme was delivered in conjunction with partners and stakeholders throughout 2024/25. All local authorities developed work plans alongside their Education Scotland Attainment Adviser to build a shared understanding of expected outcomes for the year ahead. In the National Summary report (April – June 24) (Education Scotland, 2024) and Attainment Scotland Fund Evaluation (Scottish Government, 2024) local authorities shared strong evidence that collaboration with Education Scotland teams had a positive impact on several areas including: sharing practice and networking opportunities, curriculum development, greater understanding in BGE planning, building capacity and knowledge of teachers, making informed decisions relating to reducing the poverty related attainment gap and improved attainment. One of these networking opportunities across the year was the SAC Leads Network. This was facilitated by Education Scotland, met quarterly, with a core group of approximately 40 attendees from across Scotland. "A valuable support through a mix of quality presentations and professional dialogue".

Best use of evidence:

- An 'Evidence for Evaluation' cycle and new planning and reporting process were developed in 2024/25, with the purpose of embedding an evidence based approach. Local authority data dashboards and summaries were also created to make data more accessible for staff. These activities took longer than expected to implement, therefore the research aspect of this key action was not achieved. Mapping for the research programme is underway, and a programme will be developed based on the priorities for Education Scotland detailed in AAP 25/26.

- Cross sectoral collaboration opportunities were developed with Scottish Government analysts and policy units, Skills Development Scotland and health colleagues to promote a more effective, collective use of data across the system. The CYPIC P4 National Writing Programme's evaluation for waves 1 and 2 illustrated a reach of 224 schools, with strong evidence showing improvement in children's writing. This information was used within the refreshed NIF Improvement Plan to inform the context for improvement and the next steps for 25/26 NIF Outcome 4 (high levels of achievement across the curriculum for all learners, with action to close the poverty-related attainment gap). [Achieving Excellence and Equity: 2025 National Improvement Framework: Improvement Plan](#)

Transition and transformation:

- The **35 hour working week** for all staff across Scottish Government, including Education Scotland, was introduced in October 2024. This new working week structure coincided with the introduction of the **Oracle Cloud** system across Scottish Government and all agencies, which replaced the previous finance, HR and purchasing systems. This has resulted in significant challenges not only for Finance and HR teams, but for all who use the systems. Education Scotland staff will continue to share knowledge and work alongside other delivery bodies to ensure full use of the system.
- The internal professional learning strategy was developed and implemented in Q2. Spotlight sessions were provided across the year for staff, including an Equalities Symposium in Q4. There were 227 engagements across this week and events recorded and placed on the intranet for further access by staff. Plans are being developed to evaluate the strategy's impact. This includes usage of Pathways, engagement in spotlight sessions and mandatory training as well as personal development time.
- Clear areas for improvement were identified in line with UNCRC incorporation through an internal strategy group and mandatory training was finalised. This will be launched in Q1 2025/26.
- ES leadership staff and teams actively contributed to the Scottish Government education reform programme through attendance at the Oversight Board, transition planning meetings and providing regular updates to the Education Reform Programme Board throughout the year. Education Scotland is working with Scottish Government colleagues on a **transition plan** to identify short term key activities required for both bodies through to day one (1st November 2025). A number of capacity challenges have been identified through this work and a business case drafted which set out the additional capacity required to deliver the transition plan, elements of which are currently being discussed with Scottish Government. In December 2024, Scottish Government confirmed commission of an external consultancy to support identification of structural options for Education Scotland Corporate Services, Governance, and Digital team structures. This work is ongoing and it is anticipated that this initial phase of the redesign work will be complete by end of May 2025. Capacity issues are being discussed and solutions sought by Education Scotland's Leadership team. Mitigations are detailed within necessary risk registers and further capacity has been secured for digital and HR.

Annual Programme of Inspection academic year 2023/24

In the academic year to June 2024 a total of **152 ELC inspection** and **256 School inspections** were completed. Scottish Ministers requested that HM Inspectors conduct **one** special inspection in accordance with section 66 (1) of the Education (Scotland) Act 1980.

HM Inspectors inspected **Gaelic Medium and Learner Education** in **22** settings across early learning and childcare, primary and secondary school. Other 3-18 Gàidhlig Medium provision was included in the Mathematics national thematic inspection. HM Inspectors' priorities included supporting system improvement of Gaelic and implementation of the National Gaelic Language Plan by reporting on four changes linked to statutory duties in the Schools Consultation (Scotland) Act, 2010.

Health and Nutrition Inspectors joined **100** school inspections across **31** of the 32 local authorities during the academic year. Their role was to monitor the fulfilment of statutory duties within the Schools (Health Promotion and Nutrition) (Scotland) Act 2007 (legislation.gov.uk) for all schools to be health promoting and comply with nutritional regulations

Visits to schools, services and settings requiring a further inspection or progress report

At the start of this academic year, **54** schools and settings required further monitoring and evaluation by HM Inspectors where the quality of education was not considered to be good enough from a previous inspection. **46** schools and settings received a further inspection and **8** submitted a progress report.

HM Inspectors engaged with **12** local authorities as part of the **Collaborative Improvement** Programme, which concluded in 2024. It had been launched in 2021 by Education Scotland and the Association of Directors of Education in Scotland with the aim to bring together local authorities to work collaboratively on shared priorities and to exchange effective practices.

HM Inspectors completed **8** inspections of **independent schools**; **4** further inspections; **3** post registration inspections and **one** special inspection requested by Scottish Ministers under section 66 (1) of the Education (Scotland) Act 1980. All independent schools who were not inspected in 2023/24 received an annual engagement visit by HM Inspectors.

Community Learning and Development

In 2023/24, HM Inspectors carried out visits to all 32 local authorities in Scotland as part of the annual programme of inspection. These inspections were designed to support improvement and provide external assurance of the quality of CLD provision across Scotland. A thematic report will be published on the Education Scotland website in academic year 2024/25 that presents an overall evaluation of CLD provision using the evidence gathered during the inspections.

Colleges

To fulfil its obligations within the Scottish Funding Council annual outcome agreement, HM Inspectors carried out a programme of visits in all colleges this academic year. This programme comprised of ongoing engagement with colleges and annual engagement visits. HM Inspectors also published **3** thematic reviews.

Modern Apprenticeships

HM Inspectors completed and published **10 Modern Apprenticeship** (MA) reviews in colleges and independent training providers. One independent training provider was inspected. HM Inspectors also inspect publicly funded colleges who are student sponsors to provide a statement of assurance for the Home Office. In academic year 2023/24, **7** colleges were inspected as part of this annual engagement activity.

Prisons

HM Inspectors along with other scrutiny bodies worked in collaboration with His Majesty's Inspectorate of Prisons (Scotland) to [inspect 2 Scottish prisons](#). HMIPS lead prison inspections and publish findings on their website.

Educational Oversight

Education Scotland as an approved educational oversight body in Scotland authorised by the Home Office carried out two educational oversight visits of private further education colleges and English language schools who deliver programmes up to and including SCQF level 8 and who hold a student sponsor licence to recruit international learners.

National Thematic Inspections

Curriculum Improvement Cycle

HM Inspectors of Education contribute to the systematic cycle of curriculum review to ensure that the curriculum remains relevant and forward-looking, that it clarifies the role of knowledge and ultimately that it supports high-quality teaching, learning and progression. As one of the first areas for the Curriculum Improvement Cycle, inspectors carried out a national thematic inspection of learning and teaching in mathematics across schools and settings. The national report on mathematics education in Scotland was published in November 2024. Work has started on the national thematic inspection of English.

Community Learning and Development

HM Inspectors have published an [evaluation of CLD in Scotland](#) providing a national overview of strengths in the sector and offering recommendations for local authorities, CLD partners, and the Scottish Government.

Local authority approaches to school improvement

HM Inspectors carried out a thematic inspection of [local authority approaches to supporting school improvement](#). The inspection provided an independent evaluative picture of the strategies and approaches being used across Scotland, identifying both effective practice and areas for improvement. Its findings will inform the development of a framework for the inspection of education within local authorities.

Other Activity in 2024/25 and going forward

HM Inspectors have a statutory duty under the Schools (Consultation)(Scotland) Act 2010 to produce an impartial and independent report on any council's proposals to make change to its school estate. In academic year 2023/24, HM Inspectors carried out independent evaluative activities for **39** such proposals. Between September 2024 and March 2025 HM Inspectors have provided **34** independent reports on school consultations.

A programme of joint inspections of services for children is run by the [Care Inspectorate](#), HM Inspectors joined **4** joint inspections of services for children.

HM Inspectors continue to contribute to Care Inspectorate review of the death in care of a looked after child or young person. HM Inspectors reviewed the education provision for **7**

children and young people who had died in care and reports were provided to the Care Inspectorate.

The Scottish Child Abuse Inquiry (SCAI)

Phase 9 of SCAI was announced in November 2023. This examines the provision of residential care for children and young people who had long-term healthcare needs, additional support needs, disabilities, or a combination of those needs. Education Scotland submitted its report to SCAI in March 2025. The public hearings are expected to commence in Spring 2025.

Quality Improvement Framework for Early Learning and Childcare

A new shared inspection framework for early learning and childcare (ELC), developed jointly with the Care Inspectorate, was released in January 2025. It will be used in inspections by both organisations from September 2025. Since its release, the framework has been accessed by 28,921 individual users. Piloting took place across 25 local authorities, testing the framework in a range of settings and themes. This allowed both inspectorates to explore the use of individual quality indicators and gather structured feedback. To support understanding and uptake of the framework for both inspection and self-evaluation, we worked with the Care Inspectorate to maintain strong communications and engagement. Over 2,600 practitioners attended online sessions in November 2024, and 11 regional events were held in February and March 2025.

Review of school inspections

The review of school inspections started. The review will explore various aspects of the school inspection process, including our, How Good Is Our School? 4th edition framework, activities before, during and following an inspection, and how we report our findings. A programme of initial engagement has taken place with senior/middle leaders, teachers, local authority staff, and professional associations.

Progress on Inspectorate annual action key actions was as follows:

Of the 16 Key Actions in Annual Action Plan 2024/25

- 8 have been delivered within agreed timescales and milestones of the timeframe set for Q4
- 6 have been carried forward into 2526 reporting year
- 2 have been identified as not being on track to being achieved.

Inspection remains a high national priority. Quarter 4 reflects significant, progress in a number of key areas. Delivery remains on track, with HM Inspectors progressing toward the annual commitment of at least 150 early learning and childcare (ELC) and 250 school inspection per academic year.

Three of four strategic priorities were assessed as 'achieved'. The 'Using evidence to inform policy & practice' priority was partly achieved with one key action achieved, one partially achieved and another two being paused. The development of thematic and national reporting continues, building on the successful publication and dissemination of the review of learning and teaching in mathematics. The pausing of work on evidence is to enable HMIE knowledge and reporting infrastructure to be designed as part of organisational development linked to reform.

Examples of Impact, Feedback and Collaboration

Below are some specific examples of impact and feedback which highlight the valuable work undertaken in relation to our 're-focus through reform' areas.

Curriculum Improvement Cycle

Using an evidence-informed approach: Rapid Research Reviews

The Curriculum Improvement Cycle (CIC) was introduced by the Scottish Government in response to recommendations from the 2021 OECD review of Curriculum for Excellence (CfE) and the 2023 National Discussion on Scottish Education. The overarching purpose of the CIC is to maintain a curriculum that is relevant, forward-looking, and underpinned by high-quality teaching, learning, and progression. As part of this, robust and objective curriculum area reviews are being undertaken to assess current evidence and inform future improvement.

The Data Performance and Research (DPR) team in Education Scotland was commissioned to undertake a series of rapid research reviews for each of the curriculum areas, to complement data reporting from Scottish Government and any bespoke evidence gathering that had taken place in the respective curriculum teams.

Rapid research reviews provided a streamlined approach to summarising existing evidence on a focused topic within a short timeframe (typically 1–2 months). While not as comprehensive as full systematic reviews, they support timely decision-making by offering a concise synthesis of available research. This method does have limitations, such as fewer sources, a narrower search scope, and reduced emphasis on original source quality. However, when guided by well-defined questions, rapid reviews can yield useful insights to support curriculum development.

The rapid research reviews addressed three key questions in relation to individual curriculum areas. What does current research (2019–2024) say about the effectiveness and innovation of CfE? How do strengths and weaknesses in the curriculum framework impact learner outcomes? What evidence gaps exist around curriculum design and its impact on young people? The reviews examined peer-reviewed academic studies, government and public sector reports, policy papers, and international education reviews. Grey literature and informal sources such as blogs or opinion pieces were excluded unless deemed relevant for context.

To date, research reviews have been conducted for Numeracy and Mathematics, Literacy and English, Health and Wellbeing, Sciences, and Gaelic, with the remaining curriculum area reviews taking place across 2025. These rapid research reviews ensured a robust and objective evidence base was central to the evidence reviews. They indicated a need for a longer-term strategy for research and evaluation to support future improvement efforts within the new Curriculum Improvement Cycle.

Curriculum

Curriculum Innovation

In session 2024-25, the work of the Curriculum Innovation team has been developed around three interlinked and co-dependant areas:

1. Professional Learning

A Professional Learning and Leadership offer for Curriculum Innovation and Design was designed and developed with the ADES Curriculum, Assessment and Qualifications Network (CAQ) and the Education Scotland Professional Learning & Leadership (PLL) team in session 2022/23 and has been further developed in session 2024/25 to include early thinking around the Curriculum Improvement Cycle. The overall intended outcome of the offer is to strengthen capacity for curriculum design at local level and increase confidence in using Scotland's Curriculum Framework to do so. It does this by creating space to:

- Increase knowledge, understanding and professional confidence
- Build networks to support innovation
- Exchange knowledge and share learning
- Support collaboration across sectors, within settings and with partners.

Two initial cohorts met in session 2023/24. Each cohort comprises around 40 colleagues from a range of roles and sectors across Scotland who are leading on the design of curriculum in their own settings and would benefit from being part of a wider 3-18 curriculum network. There have been a further two cohorts of this programme in session 24/25 (Cohorts 3 and 4) with the programme evolving to promote and support early thinking in relation to the Curriculum Improvement Cycle and to make better links to existing professional learning opportunities, such as Connected and Collaborative Systems Leadership and Leading the How of Change.

All four cohorts of the programme were brought together in March 2025 to share their place-based learning and to reflect on how they might use their own experiences to support colleagues and enhance the ongoing work of the Curriculum Improvement Cycle.

'I'm learning that as a nation we are in the midst of huge transformation so it's the perfect time for our schools to think deeply about the learners they serve and how we can create a curriculum offer that fits today's young people in the current climate.'

'I am learning so much! We have limiting factors but the capacity of the staff to be creative and innovative has definitely been impacted by the culture of 'safety'

'We are at a point where we are ready to drive forward (with aspiration & creativity!) more innovative ways to meet the needs of our learners'

2. Place-based Support

There has been a notable and growing interest in place-based support for curriculum innovation and design as curriculum evolves through the Curriculum Improvement Cycle.

A range of approaches are being used to facilitate and enable this, including working directly with, and learning from, settings and schools who are experimenting and exploring; ensuring

that setting and school-based practitioners are key actors in different design groups; convening and enabling place based practitioners to network; responding to, and working with, authorities and groups of authorities as they re-focus towards curriculum, and bringing relevant research into all the work whilst also seeking ways to promote research that is practice /classroom based.

3. National Practice

Over 2024-25 the Curriculum Innovation team have facilitated and supported a range of short or longer term co-design groups to support and strengthen thinking and action relating to national policy and practice, as well as working on resource packages such as a Professional Learning Activity (PLA) - to sit within the Middle Leaders Leading Change programme - and a series of podcasts. These groups/projects include, but are not limited to:

- Interdisciplinary Learning
- Profiling Achievements
- National Developing the Young Workforce Leads Network
- Social Justice, Rights and Equalities
- Pedagogy podcasts series.

Professional learning and leadership

Empowering Educators Through Open Access Professional Learning

In 2024 Education Scotland launched a new strand in its professional learning service. A suite of open access learning resources was made available on the website allowing individuals to access learning self-directed; for schools and settings to access as group learning; or for local authorities to deliver as part of local cohorts. The professional learning resources allow educators to engage with relevant research and reflect on and make changes to their practice. Education Scotland hosts a network and provides support to local authorities undertaking this new approach.

This impact case study focuses on how a rural local authority has leveraged these open access resources, specifically the middle leadership and coaching programmes, to enhance their own developing leadership framework:

“The development of the Local Authority Leadership Framework includes ten distinct Professional Networks including an Early Career Teacher Network, Middle Leader Network, and Subject Specialist Networks. These networks are complemented by four professional learning programmes which are a universal offering for all Education staff. In 2023, prior to Education Scotland launching the new suite of online resources, a review was undertaken of current in-house professional learning offers and we explored how the offers provided a baseline of knowledge and skills development in preparation for national courses, such as ‘Into Headship’. The evaluation revealed gaps in the Local Authority Leadership Framework and new networks were developed to complement national courses such as Middle Leaders Leading Change. The development of the self-directed version of this professional learning enabled more time for the in-person local authority events to focus on skills development in areas such as coaching and mentoring.

When designing the Leadership Framework, we responded to feedback from teachers about the importance of in-person networking. The feedback was also gathered from schools on the difficulty of securing cover teachers to release colleagues to attend in-person professional learning. I researched flipped learning models and found this to be a suitable way to balance the depth of content and enable sufficient time for skills development in person.

There has been a very positive early impact on the number of teachers attending the various networks. This has also resulted in an increased uptake in applications for national programmes, such as 'Into Headship' and 'The How of Change'. We also refreshed our Professional Review and Development (PRD) policy and have seen improved engagement with the annual PRD process with many of the Education Scotland Open Access Professional Learning being completed alongside Local Authority programmes."

Professional learning and leadership

Building capacity in Early Learning and Childcare (ELC)

Between 2017/18 and 2023, there was a 95% increase in the ELC workforce due to the expansion of funded ELC. This resulted in a large proportion of practitioners in the sector being newly qualified or at the start of their careers. Additionally, many of these practitioners trained during COVID-19 restrictions when practice in settings was not always able to reflect the high quality, child-centred pedagogy that would ordinarily be promoted. To support this group of staff Education Scotland developed a national programme which was delivered through 2024 – 2025 called '**Pondering Pedagogy**'.

This programme was aimed at newly qualified and inexperienced practitioners and sought to develop their knowledge, understanding and skills, through a bespoke programme of six sessions. The sessions were co-designed with group of ELC settings in the private, voluntary and independent (PVI) sector and used a 'flipped-learning model' where content videos were sent out in advance of live online sessions to facilitate discussion. Live sessions also featured practitioners from across Scotland sharing their practice.

Attendance across the six sessions ranged from 521 to 194, with an average of 338 participants at each. Evaluations across the programme were as follows:

- 97.19% rated sessions good or very good (415/427 evaluations)
- 98.59% likely or very likely to implement learning (421/427 evaluations)
- 90.26% stated they agreed or strongly agreed their confidence had increased (389/431 evaluations)
- 90.49% agreed or strongly agreed that their knowledge had increased (390/431 evaluations).

Participants provided positive feedback on the engaging and knowledgeable speakers; the valuable discussions and sharing of experiences; the useful and informative content and shared that they were likely to use their learning in their practice. Further analysis of programme evaluations is underway to inform Education Scotland's ELC pedagogy offer for 2025 – 2026.

Inspection

After each school inspection, we gather feedback on the inspection process and the quality of engagement with the inspection team. We also follow up 9 to 12 months later to evaluate the impact of the inspection on the school's improvement journey. This evidence helps us understand how inspection supports improvement and informs the ongoing development of our approaches. This evidence forms part of the key performance indicators (KPIs) presented earlier in the report. Some of the comments provided through this feedback are included below, offering insight into how inspection is experienced by schools and the difference it can make over time. The inspection process verified our self-evaluation and has enabled us to continue our self-improvement journey. It gave all staff and children a 'boost' and we have a clear vision of where we need to go next.

I believe that it has provided us with a clear evaluation of where we were as a school, and has given us a clear plan of what we need to do to ensure we continue to improve.

Staff have become more involved in the self-evaluation process and are taking on more leadership responsibilities to share in the leadership of change across the school.

All improvements discussed feature as part of our on-going improvement focus.

I found the findings to be helpful in both setting an improvement agenda moving forward and sharing an appreciation of progress over time. We agreed with the areas for development and this allows us to plan for ongoing improvement.

Future Plans

Transition planning for a refocused Education Scotland and Inspectorate is fully underway. There is evidence of additional staff pressures due to the intensive internal organisational development work and externally from education reform overall. The Annual Action Plan for 25-26 is taking cognisance of this. One of the strategic priorities will detail the key actions necessary for these transitions. The four 'refocus through reform areas' will continue to be delivered, although future delivery of services will be via the newly formed Inspectorate and refocused Education Scotland. Services will continue to be delivered using existing assets. Therefore, there is an ongoing concern that no additional requests will be possible in this context.

Financial review

Education Scotland is funded by the Scottish Government through the Education and Skills Portfolio. The financial results for 2024-25 are reported in the financial statements.

Oracle

As an agency of the Scottish Government, Education Scotland makes use of Scottish Government systems and services where possible. The aim is to deliver best value from the allocated budget by sharing resources and ensuring that there is no unnecessary duplication or overlap. This includes use of the Scottish Government's finance system. During 2024-25 the finance and HR systems were replaced in response to the recognition that the previous Finance and People platforms, SEAS and e-HR respectively, were approaching the end of their useful lives and had not kept pace with the scale or functions of the organisation. The Oracle platform was rolled out in the Scottish Government and to 32 other public bodies, including Education Scotland, during October 2024.

Additional time spent on staff training and on understanding the new systems had an impact on transaction processing times and there were some initial delays in payment of invoices and expense claims.

Review of Outturn

The total budget initially allocated was £29.199m and a further £17.529m of budget was transferred from the Scottish Government during the year resulting in a final budget of £46.728m.

Budget Transfers

A budget transfer of £4.9m was made to support Education Scotland's operational costs. In addition, the Scottish Government transferred budget to Education Scotland to undertake work which was out-with the core remit. The main budget transfers were:

Glow £6.1m – This covers the costs of permanent and temporary staff who support work on Glow and also the costs of the Glow contract (See Note 3.1 of Annual Accounts).

Curriculum Improvement Cycle £1.1m – The 2021 OECD Review of Scottish Education and the National Discussion on Scottish Education (May 2023) made recommendations regarding curriculum review. Both identified the need to establish a regular curriculum review process to ensure that the curriculum remains fit for purpose. Education Scotland has been commissioned to lead on this work.

Scottish Attainment Challenge £1m - This funds Education Scotland's work on the Scottish Attainment Challenge and is used to cover the salary costs of Local Authority Attainment Advisors.

Accommodation £1m – This covers part of Education Scotland accommodation costs.

Inspection £0.9m – Additional budget was made available to support an increased number of inspections.

Science, Technology, Engineering and Maths (STEM) £0.57m – Education Scotland was given a budget transfer to support work on STEM. This funding covered some staff costs and also a number of STEM grants which were issued during the year.

Speech and Language Therapists £0.56m - Funding was allocated to employ Early Years Speech and Language Therapists who worked in collaboration with stakeholders at local, regional and national level. The aim is to build increased capacity and confidence in supporting the speech, language and communication of young children, including those impacted by socio-economic disadvantage.

Excellence in Headship £0.37m – These funds are used for professional learning for headteachers and those who hold the standard for headship.

Food for Thought £0.31m – All of this funding was issued as grants. The Food for Thought Education Fund gives financial support to develop Food and Health as a context for learning. The fund aims to improve practitioner confidence in providing progressive, high quality, skills based learning experiences which help to embed food education into the ethos of the establishment. It also provides an opportunity to plan and implement learning experiences which build sustainability and capacity for future development

Cyber Resilience £0.27m – Funding was received from the National Cyber Security Centre to deliver the CyberFirst programme in Scotland. The aim of this project is to increase access to cyber security learning for children and young people across Scotland.

2024-25	Original Budget £000	Updated Budget £000	Outturn £000	Variance £000
Resource Expenditure	26,574	43,947	43,546	(401)
Ringfenced depreciation	1,815	1,857	1,852	(5)
Ringfenced depreciation for Right of Use Assets	810	810	809	(1)
Pension costs (AME)	-	95	99	4
Provision (AME)	-	19	19	0
Total Expenditure scoring against Resource Budgets	29,199	46,728	46,325	(403)
Capital Expenditure	-	-	-	-
Total	29,199	46,728	46,325	(403)

The underspend of £0.403m represents 0.8% of the total budget of £46.728m. The relatively small underspend reflects how closely budget holders are monitoring spend and working within the budget limits. Education Scotland's core resource budget allocation has not changed from 2023-24 and therefore all areas of expenditure have been closely managed over the year. The additional financial controls put in place across Scottish Government during 2023-24 continued into 2024-25 to ensure that only business critical expenditure was approved.

There was no capital budget or expenditure in 2024-25.

Significant Variances

Staff costs

Staff numbers have increased by 18 from the previous year and staff costs have increased by £2.5m. Permanent staff costs have increased by £1.9m from 2023-24, but permanent staff numbers have only increased by four. The increase in expenditure from the previous year is due to having a full years costs for staff recruited later in 2023-24 and also the costs of implementing the 2024-25 pay award. All pay steps at Band A increased by £1,500 with effect from 1 April 2024 which provided increases of between 5% and 6.3%. Salaries of B and C band staff increased by 2% with effect from 1 April 2024 and a further 1% with effect from 1 January 2025 - a total increase of 3% on 31 March 2024 pay range values.

The number of non-permanent staff has increased by 14 from last year and the overall increase in expenditure was £0.6m. This covers fixed term contracts, agency staff and secondees.

Digital costs

There were delays in some digital contracts as it was not always possible to source digital experts who had the right skills and experience for the contracts advertised. This has resulted in estimated expenditure being less than expected.

Planned work on Education Scotland's web channels was not taken forward and the number of planned days of digital support for corporate systems was also reduced. This has also led to lower costs than expected.

Travel and Subsistence

Travel and subsistence costs have increased by £0.205m from last year and the largest part of the increase is due to the additional engagement work on the 'Curriculum Improvement Cycle'. A key commitment was on seeking views across and beyond the education community, including both practitioners and pupils, from all parts of Scotland. Education Scotland staff have been visiting schools and have been supported in this work by current practitioners. Education Scotland has covered the travel and subsistence costs for staff and practitioners visiting educational establishments. Additionally, there have been a number of workshops where Education Scotland has covered the costs of attendance to ensure equity of participation across Scotland.

More generally, a large part of Education Scotland's business is conducted via inspection/review and engaging with stakeholders and therefore spend on travel takes up a significant proportion of the budget compared to other organisations of a similar size. Inflationary increases on accommodation costs, car hire and public transport costs have pushed total costs up.

In order to keep costs as low as possible all staff are advised that only essential business travel should be undertaken and where possible internal meetings should take place 'virtually'.

Income

Total income for 2024-25 was £1.481m, which is a fall of £0.219m from the previous year. Education Scotland receives income each year from the Scottish Funding Council (SFC) to support the SFC in fulfilling its statutory duties. During 2024-25 the SFC provided additional

funding for Education Scotland to support work on the Tertiary Quality Enhancement Framework (TQEF). Not all the work was completed during the year and the outstanding work will be completed in 2025-26

There was also a reduction in income of £0.107m from the Wood Foundation. This funding supports 'Raising Aspirations in Science Education' (RAiSE) by funding a Primary Science Development Office in each Local Authority who is seconded to lead on coordinating all science and STEM professional learning. Funding provided by the Wood Foundation is in line with the value of the grants issued.

Grants

The total value of grants issued in 2024-25 was £0.819m compared to £2.568m in 2023-24. During 2023-24 Education Scotland issued a grant of £1.5m for the National e-Learning Offer, however, in 2024-25 this was issued directly by the Scottish Government.

There was also a reduction in the number of STEM grants issued which contributed to the reduction in this area.

Finance Strategy

Education Scotland's [Corporate Finance Strategy](#) covers the period from 2024 to 2025. The total budget allocated to Education Scotland by Scottish Ministers is finite and the finance strategy is designed to ensure that Education Scotland is able to deliver its strategic objectives in ways that make the best use of the funding available. The key objective of the Education Scotland finance strategy is to deliver the Corporate Plan in a way which maximises outcomes from the available budget.

Looking forward to 2025-26

	2025-26 Budget £000	2024-25 ABR Budget £000	2024-25 Budget £000
Cash Resource (RDEL)	28,373	28,373	26,574
Non-Cash Resource (RDEL) for depreciation	2,693	2,625	2,625
Total Budget	31,066	30,998	29,199

As part of the Scottish Government's plans for educational reform, Education Scotland will be split into two organisations - a re-focussed Education Scotland and an independent inspectorate (HMIE). HMIE is due to be established and operational in Autumn 2025, subject to the passage of the Education (Scotland) Bill. The budget presented in the Scottish Government budget bill covers the organisation as it currently stands and work is underway to finalise the relative budget allocations for each organisation post transition.

During 2024-25 Education Scotland received a budget transfer of £4.9m to meet a shortfall in operating costs. At Autumn Budget Revision (ABR) the core budget was increased by £1.9m to

meet part of the shortfall and this has also been reflected in the initial budget allocation for 2025-26. The additional budget is needed to cover existing staff costs and therefore does not represent an increase in funding to do additional work. There has also been a small increase in the non-cash budget to cover depreciation.

The overall fiscal context within the public sector is one of limited funding alongside rising staff costs and inflationary pressures. Given that most of Education Scotland's expenditure is on staff costs, rising staff costs have a significant impact on the remaining budget available for other expenditure. The [Scottish Budget 2025-26](#) includes information on the 2025-26 plans compared to the previous year. For Education Scotland this is 'flat cash' and there is no change from previous years to take account of salary increases and inflation.

Auditors

The Public Finance and Accountability (Scotland) Act 2000 places personal responsibility on the Auditor General for Scotland to decide who is to undertake the audit of the agency. For the period 2022-23 to 2026-27, the Auditor General has appointed Audit Scotland to undertake our audit. The audit fee for 2024-2025 is £40,940. The general duties of the auditors, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General. Auditors' remuneration is a notional charge, as notified to us by our auditors, in respect of audit work carried out during 2024-25.

Internal audit is covered by a service level agreement with the Scottish Government Internal Audit Division.

Payment of suppliers

Education Scotland policy is to pay all invoices not in dispute within 30 days from receipt of the invoice or the agreed contractual terms if otherwise specified. The agency aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, on time in these terms. No payments were made during 2024-25 under the *Late Payments of Commercial Debts (interest) Act 1988*.

The agency has a target of paying all invoices within ten days which is above and beyond our contractual commitment. For the year ended 31 March 2025, Education Scotland paid 85.5% of invoices within ten days (2023-24 99.5%).

The Scottish Government replaced its existing finance and HR systems with a single integrated Oracle cloud system and the 'Go Live' date was 1 October 2024. In the period following 'Go Live', while staff familiarised themselves with the new system, there were some delays in making payments. As a result, the number of invoices processed within a ten day target fell in the second half of the year, however, this has been steadily improving.

Sustainability Report

Introduction

In November 2024, the Scottish Parliament passed the Climate Change (Emissions Reduction Targets) (Scotland) Act 2024 which introduced a new framework for setting emissions reduction targets. This Act replaced annual and interim emissions targets with five-year carbon-based budgets. The levels of these carbon budget targets will be set through secondary legislation in 2025, following the receipt of the advice from the Climate Change Committee.

While the previous framework of interim and annual targets has been replaced, the national net zero target for 2045 remains unchanged. As such, Education Scotland continues to work towards achieving net zero; and until the five-year carbon budgets are finalised, we continue to collect and report data on emissions reductions using the previous framework.







Summary of performance 2024/25

As indicated in the introduction, Education Scotland continues to report using the previous framework (the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019) which set interim targets to work towards the overall net-zero emissions deadline in 2045.

Education Scotland's overall reported emissions have increased, driven by a rise in business travel-related motor mileage, an increase in the emission factors used in our motor mileage calculations and the inclusion, for the first time, of separately reported homeworking emissions.

Our overall sustainability performance has also continued to reflect our hybrid working arrangements and we have, for the first time this year, reported homeworking separately from energy consumption. We have also adopted a new methodology for capturing and recording home working emissions and therefore, while it may appear that there has been a significant increase in homeworking emissions, the 2024-25 figures are not directly comparable to those quoted in previous year reports. Previously we calculated our homeworking emissions using the methodology described in the whitepaper produced by EcoAct in partnership with Lloyds Banking Group and NatWest Group. However, a new methodology has since rolled out in Scotland, under the Public Bodies Climate Change Duties Reporting duty which we have used for the first time to capture and calculate our homeworking emissions.

Performance table

Area	Progress made	Status
Overall, Greenhouse gas emissions	<p>A new methodology has been used to report, for the first time, separate carbon emission figures for homeworking. This has resulted in an overall reported rise in total emissions compared to prior years but this is not directly comparable data.</p> <p>This year:</p> <p>Energy – 54.25(t)</p> <p>Homeworking – 172.45(t)</p> <p>Waste – 0.17(t)</p> <p>Water – 0.14(t)</p> <p>Travel – 270.40(t)</p> <p>Total – 497.41(t)</p>	
Energy	At Denholm House and Optima, Education Scotland's energy consumption has decreased as a result of improved in-house management	
Homeworking	The methodology used to calculate home working emissions has changed to reflect the new methodology used under the Public Bodies Climate Change Duties Reporting duty. We are therefore, for the first time, able to report Homeworking carbon emissions as a standalone item in this report. Previously, our homeworking emissions were incorporated within our energy emissions.	
Waste	The report indicates that emission figures have decreased slightly from the previous reporting year	
Water	There has been a slight decrease in water consumption from the previous reporting year.	
Travel	Travel continues to be the primary source of carbon emissions for Education Scotland, with a significant increase driven by higher levels of business vehicle travel. In addition,	

	the emission factor apply to the calculation for motor mileage has increased this year.		
Greenhouse Gas emissions and energy		2023/24	2024/25
Non-financial indicators (Tonnes CO2e)	Total emissions	69.72	54.25
Related energy consumption (mwah)			
	Electricity renewable	252	241
Financial indicators (£k)	Expenditure on energy (exclusive of VAT)	102	66.4
<p>Notes: The figures used to work out emissions were calculated by using the SSN's Public Bodies Climate Change Duties Report template.</p> <p>FY PBCCD Master Template 2024 June LA dataset added waterfix 1.1.xlsx</p>			
Greenhouse Gas emissions and energy - performance, targets and commentary			
<p>Despite our full-time equivalent staffing figures showing an increase compared to the previous year, our office energy emissions have decreased. In the Livingston and Glasgow offices, the organisation relies on an energy supplier appointed by the property owner. The property owner's electricity supplier has confirmed that the tariffs for both offices are sourced entirely from 100% renewable energy.</p> <p>During this reporting period, Education Scotland has maintained its hybrid working model.</p>			

Homeworking emissions		2023/24	2024/25
Non-financial indicators (Tonnes CO2e)	Total emissions	N/A	172.45
Related FTE hours consumption	Total FTE hours	520,191	516,664
Notes:			

As indicated above, we have, this year, adopted a new methodology for capturing and reporting emissions arising from home working.

During the reporting year, the total weekly working hours were reduced from 37 to 35. In addition, the full-time equivalent staffing figures have shown an increase compared to the previous year.

Homeworking calculations methodology

The first variable which must be decided is the hours during which the energy usage must be calculated. We have calculated this by deducting the 30 days of annual leave and 11.5 days for public and privilege holidays from the number of days in a year. We then assumed a standard 5-day, 35hr week (7hr/day):

$365 - (30 + 11.5) = 46.2$ working weeks

46.2 (working weeks) * 4 days per week = 184.8 working days per year

184.8 (days/year) * 7 hours = 1,293.6 working hours per year [WHpa]

$1,293.6$ Working Hours * 399.4 FTE staff figure = 516,644

Waste and recycling		2023/24	2024/25
Non-financial indicators (tonnes)	Total volume of waste (not incl construction)	9	6.52
Financial indicators (£k)	Total waste disposable cost	2.8	3.2
Greenhouse gas emissions (tonnes)	Emissions	0.2	0.17
Waste and recycling Performance, targets, and commentary			
<p>Overall, our waste generation figures have decreased slightly compared to those of 2023/24.</p> <p>Our principal contractor continues to sort general waste to recover recyclable materials. The residual waste that is not recyclable is converted into refuse-derived fuel, which is utilised by energy-from-waste plants to generate heat and power.</p> <p>Education Scotland has instituted, and will continue to uphold, a minimum order value for stationery to mitigate the frequency of deliveries. Additionally, paper consumption is closely monitored through our stationery suppliers, and a reduction in paper usage has been observed compared to the previous year. The promotion of technology within</p>			

Education Scotland will continue, with the aim of further reducing paper consumption, alongside the reduction in the number of photocopiers within our Livingston and Glasgow offices.

Water		2023/24	2024/25
Non-financial indicators (m3)	Consumption	803	500
Financial indicators (£k)	Water supply costs	21.3	20.7
Greenhouse gas emissions (tonnes)	Emission factors - 0.344 kg CO2e/m3 for water supply and 0.708 kg CO2e/m3 for water treatment (at 95% of total usage)	0.2	0.14

Note: Non-financial indicators include water supplied and water treatment. Water treatment is calculated based on 95% of the total usage.

Water

Performance, targets, and commentary

Overall water consumption and emission figures have decreased across our office locations. However, it should be noted that Education Scotland's reported figures are expressed as a percentage of total building usage, as the meters serve entire buildings rather than the specific office spaces occupied by the organisation.

Throughout the 2024/25 period, Education Scotland staff continued to operate in a hybrid working model. Estimates for water consumption by staff working from home are not feasible; therefore, the figures provided relate solely to water usage within the office environment.

Travel	2023/24	2024/25
Rail (miles)	257,142	249,268
Rail Greenhouse gas emissions	14.69	14.22
Air (passenger mile)	158,016	88,714
Air Greenhouse gas emissions	62.52	38.92
Motor (miles)	458,600	489,984
Motor Greenhouse gas emissions	124.13	217.25
Fleet (miles)	0	0
Fleet (diesel) Greenhouse gas emissions	0	0
Financial indicators (£k)	449	530.7
Travel Performance, targets, and commentary		
<p>During the 2024/25 period, motor mileage travel levels continued to rise, reflecting an increase in full-time equivalent staffing compared to the previous year. At the same time, the emission factor applied to motor mileage increased, resulting in a significant increase in reported emissions.</p> <p>While travel remains essential in fulfilling both our inspection programme and our role in supporting quality and improvement in Scottish education, the roll out of MS Teams has, however, supported more efficient working, helping to reduce some of our overall travel requirements whenever possible.</p> <p>Education Scotland continues to participate in the Scottish Government's Carbon Emissions Scheme, where a mandatory £1 levy is applied when booking hire cars for official business. The collected levy is then returned to the Scottish Government's carbon levy fund for donation to environmental causes.</p>		

Other: Procurement Performance, targets, and commentary
<p>Procurement at Education Scotland is aligned with the Scottish Model of Procurement, ensuring that the four fundamental principles of public procurement are embedded in all our activities to support the organisation's strategic priorities.</p> <p>Our procurement practices are carried out in compliance with the Sustainable Procurement Duty, as outlined in the Procurement Reform (Scotland) Act 2014. This legislation requires Education Scotland, as a public body, to consider how we can enhance the economic, social, and environmental well-being of our region, and to act in ways that secure tangible improvements.</p>

In line with this, we evaluate the 'do nothing' or 'do the minimum' option before proceeding with any procurement activities. During our procurement exercises, we utilise national tools to identify priorities where emissions reductions can be achieved, incorporating relevant evaluation criteria into our tender processes.

Public bodies Climate change duties reporting

A [Statutory Order](#) came into force on 23 November 2015 requiring public bodies to report annually to Scottish Ministers on their compliance with climate change duties.

The Public Bodies Climate Change Duties Reporting provides a solid basis for tracking public sector action on climate change and driving continuous improvement.

Each year we submit our climate change duties report, detailing the climate change performance of our estate for that budget year.

Gillian Hamilton

Interim Chief Executive

Accountability Report

Corporate Governance Report

The Corporate Governance Report describes Education Scotland’s governance structures. It comprises the Directors’ Report, the Statement of Accountable Officer’s Responsibilities and the Governance Statement. This meets accountability requirements as specified in the HM Treasury’s Financial Reporting Manual.

Directors Report

During 2024-25, our organisational and governance structures have continued to be refined to reflect our transition as part of education reform. The changes made have been focused on effectively delivering our goals and strategic objectives and ensuring clear lines of remit, roles and responsibilities.

Relationship with Scottish Government

Scottish Ministers are responsible for determining the overall policy and resources framework within which Education Scotland operates. As an Executive Agency, Education Scotland is accountable to Ministers, and Scottish Ministers are ultimately accountable to Parliament. For the duration of the reporting period, Jenny Gilruth, MSP, has been Cabinet Secretary for Education and Skills.

Our Framework Document sets out clear lines of accountability between the Accountable Officer of Education Scotland, through our Portfolio Accountable Officer, up to the Principal Accountable Officer for Scottish Government and Scottish Ministers.

The Chief Executive

The Chief Executive is the Accountable Officer of the Agency. She is appointed by the Permanent Secretary in his role as Principal Accountable Officer for the Scottish Government. In line with the Scottish Public Finance Manual, the terms of her appointment are set out in her letter of appointment.

The Chief Executive is supported the Advisory Board. Full details of the governance structure and risk management arrangements in operation in the Agency during 2024-25 financial year are provided as part of the Governance Statement on page 53.

Education Scotland Advisory Board

Advisory Board meetings in 2024-25 were chaired by the Chief Executive and comprised the members of the Agency’s Leadership Team and the Education Scotland Non-Executive Board Members.

Chief Executive & Accountable Officer	Gillian Hamilton
Chief Inspector	Janie McManus
Strategic Director	Ollie Bray
Strategic Director	David Gregory appointed 20 November 2023
Strategic Director	Rob Strachan appointed on 17 June 2024
Strategic Director	Gill Ritchie
Strategic Director	Patricia Watson

Non-Executive Board Members	John Fyffe – resigned 10 February 2025 David Gemmell Kevin Kelman - resigned 14 February 2025 Lyndsey McRoberts Aileen Ponton
-----------------------------	---

Two of our non-executive board members resigned towards the end of the reporting year. We will be appointing new non-executive board members as we revise Governance arrangements as part of education reform so, as a temporary measure, we will merge the Advisory Board with the Audit and Risk Committee. This merged meeting will be chaired by a Non-Executive board member.

Company Directorships and other significant interests

None of the directors held any company directorships or other significant interests which conflicted with their management responsibilities. A register of the Non-Executive Board Members' interests and their biographies are maintained and published on our website. Board members are also required to disclose any conflicts of interest at both Advisory Board and Audit and Risk Committee meetings.

Auditors

Audit Scotland is appointed under the Public Finance and Accountability (Scotland) Act 2000 to carry out the external audit of Education Scotland while internal audit services are provided by the Scottish Government's Directorate of Internal Audit and Assurance. The scope of work of Internal Audit is determined and agreed following discussion with management and reported to the Audit and Risk Committee.

Incidents reported to the Information Commissioner's Office (ICO)

We notified one data breach to the ICO during the reporting year who confirmed that no further action was required.

Statement of Accountable Officer's Responsibilities

Under section 19 of the [Public Finance and Accountability \(Scotland\) Act 2000](#), the Scottish Ministers have directed Education Scotland to prepare a statement of accounts for each financial year in conformity with the accounts direction included at the end of the notes to the accounts of these financial statements, detailing the resources required, held or disposed of during the year and the use of resources by the agency during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the agency's state of affairs at the year end and of its net resource outturn, recognised gains and losses, and cash flows for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the [Government Financial Reporting Manual \(FReM\)](#), 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 FReM, have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the agency will continue in operation.

The Principal Accountable Officer of the Scottish Government has appointed the Interim Chief Executive as Accountable Officer of Education Scotland. The Accountable Officer's relevant responsibilities include the propriety and regularity of the public finances for which she is accountable, keeping proper records and safeguarding our assets, as set out in the [Memorandum to Accountable Officers](#) issued by the Scottish Government.

Disclosure of relevant audit information

The Accountable Officer has taken all necessary steps to make herself aware of any relevant audit information and to establish that the auditors are also aware of that information. There is no relevant audit information of which the Agency's auditors are unaware.

Accounts Direction

The accounts have been prepared in accordance with a direction given by the Scottish Ministers in pursuance of the [Public Finance and Accountability \(Scotland\) Act 2000](#). This direction is shown as an appendix to the accounts. The Annual Report and Accounts as a whole are fair, balanced and understandable and the Accountable Officer takes personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

Education Scotland Governance Statement 2024-25

This will be the final Governance Statement for Education Scotland as it currently exists. As stated earlier, by Autumn 2025 a new Office of the Chief Inspector for Education will be established and Education Scotland will be refocussed with its primary purpose and focus being to lead curriculum design, delivery and improvement.

Unsurprisingly, education reform has continued to inform our governance and organisational structures over the last year and in this statement, I'll provide an overview of the Agency's governance structure over the year, setting out the internal control structure and risk management framework that was in operation between 1 April 2024 and 31 March 2025 and up to the signing of this Annual Report and Accounts.

Having considered the position very carefully, the decision was taken not to proceed with appointments to either the Education Scotland Chief Executive or the HM Chief Inspector of Education role at this stage. A further appointment round, using revised criteria, will therefore be progressed following passage of the Education (Scotland) Bill. This decision will not detract from the important work underway to transition to the new inspectorate and to refocus Education Scotland and the existing leadership arrangements for Education Scotland and HMIE will continue over this important period, with myself and Janie McManus continuing in our respective interim roles of Chief Executive and HM Chief Inspector.

I can confirm that these systems of internal control and assurance are in line with best practice and the [Scottish Public Finance Manual](#). They seek to identify the principal risks to the achievement of our aims and objectives whilst also safeguarding the public funds and assets which have been assigned to me and for which I am personally responsible in terms of section 15 of the [Public Finance and Accountability \(Scotland\) Act 2000](#).

My accountability is subject to the respective overall responsibilities of the Permanent Secretary of the Scottish Government as the Principle Accountable Officer and the Director General for Education and Justice as Portfolio Accountable Officer. Detailed information on the role and responsibilities of Accountable Officers is set out in the [Accountability Chapter](#) of the Scottish Public Finance Manual.

I confirm that, to the best of my knowledge, our auditors are aware of all relevant information, and that in my role as Accountable Officer I have taken all necessary steps to make myself aware of any relevant information and to ensure that our auditors are aware of that information.

Education Scotland Governance Framework

I reported last year about the need for Education Scotland to adapt in the face of education reform and as part of this, we are working closely with Scottish Government Reform colleagues to plan for transition. This includes a programme of organisational design which is underway to ensure both the refocussed Education Scotland and the Inspectorate can meet their public body obligations as separate organisations. This work is key to developing future structures that are not only resilient and sustainable but are also consistent with public service reform and education reform specifically, fully tested against 'shared services first' principles.

I also noted last year that while we remained one organisation we needed to start to operate as two distinct functions in preparation for the transition to two separate entities - the refocused Education Scotland and the independent Inspectorate. We have continued with this approach over the last year, updating our corporate governance framework to better support these functions, clearly identifying and capturing, through the production of our [Annual Action Plan 2024-25](#), our key actions and ways of working for 2024-25, and highlighting the pivot towards a re-focused Education Scotland.

Our governance structure has continued to be refined in order to best support such transition activity and information about the corporate governance structure in place during 2024-25 is provided below.

Leadership Team

I am supported in my role by my Leadership Team which comprises the Chief Inspector and the Agency's Strategic Directors. This is the Agency's most senior formal decision-making group, with governance meetings focussed on the work of the Agency taking place on a fortnightly basis throughout 2024-25.

While the formal governance meetings involved the full membership of the Leadership Team and considered organisational wide issues and risks, in readiness for reform we introduced two separate groupings for meetings that considered items that are solely focussed on issues impacting on the one or the other respective functions. One grouping therefore encompasses myself and the Strategic Directors from the Education Scotland side, the other encompasses the Inspectorate senior officials, led by the Chief Inspector. These meetings continue to provide valuable function specific space at Leadership Team level.

The membership of the Leadership Team saw one change during the year, the interim appointment of a new Strategic Director for Corporate Services & Governance, following the retirement of the previous incumbent.

Going forward, the Leadership Team will move to monthly governance meetings with additional weekly meetings focussed solely on organisational design and reform. The introduction of these weekly meetings is in response to the significant amount of activity to be delivered during transition, and in recognition that this is the most important factor facing the Agency right now.

Advisory Body

I have also continued to be supported by an Advisory Board, focussed on the overarching strategy, direction, performance and governance of Education Scotland. Membership includes a number of Non-Executive Members (shown in the Directors' report) as well as my Leadership Team colleagues. The Non-Executive members act as critical friends and provide constructive challenge and guidance.

The Advisory Board met regularly throughout the year to progress the business of the Agency. This included four formal governance Board meetings and one strategic discussion session. Two of our non-executive board members resigned towards the end of the reporting year. We will be appointing new non-executive board members as we revise Governance arrangements as part of education reform so, as a temporary measure, we will merge the Advisory Board with the Audit and Risk Committee. This merged meeting will be chaired by a Non-Executive board member. This temporary measure will operate for the first half of 2025-26.

Audit and Risk Committee

Our Audit and Risk Committee met four times over the year, with the fourth meeting of the year not being quorate following the resignation, in early 2025, of the Chair of the Committee, John Fyffe, Non-Executive Board Member. The fourth meeting was therefore chaired by Aileen Ponton, another of our Non-Executive Board Members.

ARC provides independent scrutiny of our strategic approach to risk, control and governance, accounting policies and accounts, and audit plans and reports. To ensure that all members of the Advisory Board are sighted on the work of ARC, an update on ARC discussions was provided at every Advisory Board meeting following ARC.

As Accountable Officer I routinely attended the Audit and Risk Committee along with other key personnel from across Education Scotland. Internal and external auditors also attended and their work has helped inform the assessment of our risk management, control and governance processes. The auditors also regularly met with ARC members without executives in attendance.

As indicated above, the ARC has been temporarily merged with the Advisory Board going into 2025-26 reporting year.

Other Boards and Committees

A number of additional boards formed part of the Governance Framework in operation during the year, namely:

- The Professional Learning and Leadership, Lifelong Learning, National and Scrutiny Directorate Management Boards were replaced by two new Boards in 2024-25, one focussed on the work of the Inspection function, chaired by the Chief Inspector and one focussed on our Support and Improvement functions, chaired by myself. This was in response to our new ways of working and to better reflect our updated organisational structure. The two new Boards have generally met on a monthly basis, with a clear focus on the provision of assurance, being responsible for monitoring progress against key deliverables.
- The Digital Services and the Corporate Services & Governance Boards continued during 2024-25, given their organisational wide remits. The Digital Services Board met on a monthly basis, chaired by Ollie Bray, Strategic Director, The Corporate Services & Governance Board meetings were chaired by Rob Strachan, Strategic Director, with 5 meetings taking across the reporting year. Membership of both is drawn from across the Agency to provide a level of independent, peer led challenge.
- The Partnership Board met seven times during the reporting year, with one meeting being an additional meeting requested by our Trade Union officials to specifically discuss reform. The meetings were chaired by Rob Strachan, the Strategic Director for Corporate Services & Governance, with membership including representatives from across the Agency along with key Trade Unions officials.
- The Health, Safety and Well-Being Committee met three times during 2024-25, again chaired by Rob Strachan, the Strategic Director for Corporate Services & Governance with membership from across the Agency, including from our Human Resources and Facilities Team.

Internal Audit

Internal Audit provides independent assurance on the adequacy and effectiveness of the systems of governance, controls and financial management in operation in Education Scotland. The work of Internal Audit is informed by the Agency's risk profile and by an audit needs assessment undertaken by the auditors.

As part of this, a planning meeting was held with myself, as Accountable Officer, and senior management to support the development of the annual internal audit plan for 2024-25 which was then presented to the Audit and Risk Committee. There was agreement about the need to maintain a degree of flexibility for audit work, with value having been found previously from advisory activity in responding to emerging issues. In view of this and with reform progressing, there was consensus to build both assurance and targeted advisory flexibility within the plan. As documented within that audit plan, Internal Audit have carried out 3 audits during 2024-25:

- Digital Capacity and Governance
- Cyber Resilience
- Performance Reporting

They also follow up on the following previous year's audits:

- Health and Safety of Travelling Officers
- Information Security
- Disaster Recovery and Business Continuity

Following their work above, Internal Audit have provided me, as Accountable Officer, with an overall assurance opinion of substantial. In determining this assurance opinion, Internal Audit took several factors into account. This has included:

- audit activities undertaken throughout the year;
- engagement with Senior Management;
- consideration of the effectiveness and structure of the Audit and Risk Committee in operation in Education Scotland;
- our approach to governance and risk management; and
- the range of other assurances available such as External Audit.

Their work is also informed by their cumulative audit knowledge and experience of Education Scotland, against the context of education reform.

External Audit

The Auditor General for Scotland is responsible for auditing the Agency's accounts. The appointed auditors are currently Audit Scotland. Their responsibilities under Audit Scotland's Code of Audit Practice require them to assess our system of internal control. In doing so, they seek to gain assurance that the agency:

- has systems for recording and processing transactions which provide a sound basis for the preparation of the financial statements

- has systems of internal control which provide an adequate means of preventing and detecting error, fraud or corruption
- complies with established policies, procedures, laws and regulations.

Risk Management

In line with Scottish Public Finance Manual requirements, we have a risk management framework which clearly sets out our approach to managing risk across our organisation and helps us achieve our objectives. Within the Performance Report above, we reflect on our risk landscape for the reporting year and this section further outlines our approach.

We advocate proactive risk management throughout the Agency, seeking to create an environment where staff understand the value of risk management, they are supported to make appropriate risk-based decisions and they take personal responsibility for the management of risk at every level. As such, the main priorities of Education Scotland's risk management strategy are the identification, evaluation and control of risks which threaten our ability to deliver our objectives.

With the changes to organisational and accompanying governance structures, we have moved away from Directorate level risk registers in 2024-25, replacing these with new risk registers focussed more closely on the separate Inspection and Support and Improvement functions. The Corporate Services and Digital Services risk registers have, however, continued, given the cross-cutting nature of the work of these business areas.

We have also continued to maintain an Agency risk register which recorded the highest level of internal and external risks facing the Agency. Each risk is categorised, described and allocated a responsible owner who is empowered to make informed decisions on how risks are managed and/or mitigated. A risk report is regularly submitted to the Leadership Team who review the status of each risk in the context of the overall environment in which the organisation exists.

The Audit and Risk Committee also reviewed the Education Scotland risk register at each of its meetings and provided comments or advice on the overall risk profile of the organisation. The Chair of the ARC also formally reported to the Advisory Board after each meeting, advising on whether the risk arrangements were working as intended. The Advisory Board also reviewed the Education Scotland risk register during the year.

While we are confident that key and senior officials are aware of the risk management framework in place across the organisation, we continue to be aware that some staff who, due to their current roles, are less engaged in the process. Therefore, we have adopted, and mandated, the Scottish Government's eLearning modules for all staff. These provide a basic understanding of risk management and, like the Education Scotland Risk Management Approach, are consistent with the principles highlighted in the Risk Management section of the Scottish Public Finance Manual.

During 2024-25 we continued to further develop our risk reporting approach, utilising Power BI to develop more informative and accessible reports, replacing the Heat Maps we produced previously and which were very labour intensive to produce. The new format is helping to deliver a greater focus on the management of individual risks.

Information about the key issues and risks the Agency has faced over the reporting year can be found in the Performance Report at page 9.

Information and data management and protection

Data protection obligations and registration are such that Scottish Ministers' registration with the Information Commissioner includes Education Scotland. Recognising that we operate at arm's length from central government, a memorandum of understanding is in place between Education Scotland and the Scottish Government to manage these arrangements. This sets out the terms of agreement in relation to compliance with data protection laws and provides a structure for establishing co-ordinated procedures in relation to the Scottish Ministers' data protection obligations. Under these arrangements, Education Scotland's Head of Governance and Financial Management is responsible for data protection matters in Education Scotland, supported by the Head of Information Governance.

It is, however, important that everyone in Education Scotland understands their responsibilities to protect the organisation's systems and data. All employees are therefore required to complete mandatory annual online training covering both data protection and information management, with Information Asset Owners (IAOs) required to undertake additional IAO specific training.

We recognise the need to reduce the risk of loss or corruption of information and so we have undertaken a range of actions, including building data protection assessments into our procurement process and undertaking a formal Progress Update Review (PUR), in conjunction with National Records of Scotland, to assess how robust our records management processes currently are and to inform future improvement activity. We have also rolled out mandatory cyber security training for all staff across the Agency.

As stated earlier, there was one data breach that we felt warranted notification to the ICO during the reporting year. However, the ICO confirmed that no further action was required.

Implementation of Oracle

As an agency of the Scottish Government, Education Scotland makes use of Scottish Government systems and services where possible. The aim is to deliver best value from the allocated budget by sharing resources and ensuring that there is no unnecessary duplication or overlap. This includes use of the Scottish Government's finance and HR systems. During 2024-25 the SG's finance and HR systems were replaced in response to the recognition that the previous Finance and People platforms, SEAS and e-HR respectively, were approaching the end of their useful lives and had not kept pace with the scale or functions of the organisation.

The Oracle platform was rolled out in the Scottish Government and to 32 other public bodies, including Education Scotland, during October 2024. This has brought HR, Finance and Procurement data into one integrated solution, designed to deliver a single data source with improved processes and controls. However, as with any large scale IT transformation, system-related issues emerged that initially impacted on some of our operations.

The additional time required for both staff training and developing our understanding of the new system initially impacted on our financial monitoring and reporting and on our transactional processing times, with some initial delays in payment of invoices and expense claims.

However, Education Scotland's Finance, Strategic Business Unit, HR and Procurement teams have all engaged positively with the Oracle system and have actively managed the change, raising and escalating issues appropriately, networking with colleagues across the wider

Scottish Government network to resolve issues. At the same time, the Scottish Government has put in place a dedicated management team to manage and maintain the platform with a process of quarterly updates in order to ensure that the platform continues to meet ever evolving needs.

Planned improvements

Looking forward, as we move closer to separation in Autumn 2025, we will naturally need to keep our arrangements under review to ensure they continue to deliver the required level of accountability and assurance. This will see us continue to adapt and refine our governance, risk and control systems to support our new ways of working and our new organisational designs.

Planned improvements for 2025-26 include:

- The publication of a 2025-26 Annual Action Plan, clearly setting out our key priorities and ways of working for the coming year;
- Continued development of our business planning and performance reporting arrangements, including translation of our strategic objectives into measurable targets, to better demonstrate our performance and impact;
- Continued work to deliver new organisational designs, to better support delivery of our refocussed remit;
- Development of a shared service for the provision of digital and facilities functions to the Inspectorate following separation;
- Delivery of a test of the Agency's business continuity arrangements, post separation, to test the escalation, assurance and accountability processes underpinning the new shared service referenced in the above bullet;
- Appointment of new Non-Executives, undertaking a skills gap analysis beforehand to ensure that we seek the skills and knowledge needed to support Education Scotland deliver its new, refocussed remit;
- Continued work to improve our information management arrangements across the organisation including awareness of the recently introduced Digital Recording Policy; increased use of our electronic record and data management system; and greater understanding of the importance of progressing Data Protection Impact Assessments to ensure compliance with data protection regulations;
- The continued development of our knowledge and expertise in making best use of the Oracle Cloud system which was introduced in October across Scottish Government and all agencies, replacing the previous finance, HR and purchasing systems. The new system has presented significant challenges not only for Finance and HR teams, but for all who use the systems. Education Scotland staff will continue to share knowledge and work alongside other delivery bodies to ensure full use of the system;
- Roll out of mandatory training designed to increase our knowledge and understanding about the UNCRC.

Review of the Effectiveness of Internal control

As Accountable Officer, I have responsibility for reviewing the effectiveness of Education Scotland's governance framework, including the system of internal control. The system is designed to manage rather than eliminate the risk of failure to achieve our policies, aims and

objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

My review is informed by:

- Regular meetings of the Leadership Team and individual meetings with each Strategic Director;
- Regular review of and discussion of internal controls at Leadership Team, Advisory Board, Audit and Risk Committee, Support and Improvement Board and the Inspectorate Board;
- Updates and assurances provided by the Chair of the Audit and Risk Committee coupled with the views of all the Audit and Risk Committee on the Agency's assurance arrangements;
- Formal, written assurances from my Leadership Team colleagues about the operation and effectiveness of internal controls in the areas for which they are responsible;
- The opinions of internal and external audit on the quality of the systems of governance, management and risk control;
- Regular formal monitoring of the Education Scotland risk register, management information reports and formal budget monitoring reports;
- Periodic staff surveys;
- Assurances from the Scottish Government's Director General Corporate in respect of the Scottish Government's human resources, payroll and financial systems which are used by the Agency.

The Agency's risk and control framework is based on an on-going process designed to identify the principal risks to the achievement of the Agency's policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. While it can only provide reasonable and not absolute assurance of effectiveness, the wide range, and differing levels, of assurances available have not identified any significant weaknesses. I am therefore satisfied that we are meeting the expected standards for good governance, risk management and control, consistent with the requirements of the Scottish Public Finance Manual.

Remuneration and Staff Report for the year ended 31 March 2025

Remuneration Policy

The remuneration of senior civil servants (SCS) is set in accordance with the Civil Service Management Code and with independent advice from the Review Body on Senior Salaries. 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; and
- 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 [Office for the Pay Review Bodies](#).

SCS pay is reserved and decisions regarding pay levels and pay awards are in line with the UK SCS pay and performance framework and rules. Scottish Ministers provide governance oversight to support alignment with the Scottish Public Sector Pay Policy.

The remuneration of staff below senior civil service level is determined by the Scottish Government. In determining policy, account is taken of the need for pay to be set at a level which will ensure the recruitment, retention and motivation of staff. Also taken into account is the Government's policy on the Civil Service and public sector pay and the need to observe public spending controls.

Education Scotland sets the remuneration of Non-Executive Board Members taking into account their roles and responsibilities and remuneration levels for comparable public appointments.

Service Contracts

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

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 (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Advisory Board of Education Scotland.

The information disclosed in the Board Remuneration table on page 62 to 63, the Pension Entitlements table on page 65, the Percentiles tables on page 68, the Staffing Resources tables on page 69 to 70 (with the exception of analysis of employees by gender) and exit packages on page 72 have been audited by Audit Scotland. The other sections of the remuneration report were reviewed by Audit Scotland to ensure that they are consistent with the Financial Statements.

Total remuneration includes salary, non-consolidated performance related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

Board remuneration

Officials	Salary (£'000)		Pension benefits (to nearest £1000) ¹		Total (£'000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Gillian Hamilton Interim Chief Executive	105-110	100-105	42	40	150-155	140-145
Janie McManus Strategic Director	95-100	90-95	64	64	150-160	150-155
Ollie Bray Strategic Director	90-95	85-90	37	35	130-135	120-125
David Gregory Interim Strategic Director (from 20 Nov 2023)	90-95	30-35 FTE 80-85	22	45	110-115	75-80 FTE 125-130
Gill Ritchie Interim Strategic Director	90-95	85-90	37	35	130-135	120-125
Patricia Watson Interim Strategic Director	55-60 FTE 90-95	50-55 FTE 90-95	22	(41)	75-80 FTE 115-120	10-15 FTE 45-50

Robert Strachan Interim Strategic Director (from 17 Jun 2024)	70-75 FTE 90-95	-	40	-	110-115 FTE 130-135	-
Gayle Gorman Chief Executive (to 28 April 2023)	-	20-25 FTE 125-130	-	4	-	20-25 FTE 125-130
Craig Clement Strategic Director (Seconded) (to 30 June 2023)	- -	35-40 FTE 145-150	- -	- -	-	35-40 FTE 145-150
Maureen Hamilton Interim Strategic Director (to 28 March 2024)	-	80-85 FTE 85-90		13		90-95 FTE 95-100
John Fyffe Non Exec Board Member (to 11 Feb 2025)	5-10	5-10	-	-	-	5-10
David Gemmell Non Exec Board Member	0-5	0-5	-	-	0-5	0-5
Raymond McCowan Non Exec Board Member (to 05 Mar 2024)	-	0-5	-	-	-	0-5
Aileen Ponton Non Exec Board Member	0-5	0-5	-	-	0-5	0-5
Lyndsay McRoberts Non Exec Board Member	-	-	-	-	-	-
Kevin Kelman Non Exec Board Member (to 14 Feb 2025)	-	-	-	-	-	-

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

Non-Executive Board member positions are fixed term appointments and are non-pensionable.

The actual figures for salaries and performance related pay fall within the bandings quoted above. No performance related payments were made throughout 2024-25.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme 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 relevant legacy scheme 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.

Salary

'Salary' includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. It does not include amounts which are a reimbursement of expenses directly incurred in the performance of an individual's duties. This report is based on accrued payments made by Education Scotland and thus recorded in these accounts.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by Education Scotland and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid in 2024-25.

Bonuses

The Scottish Government suspended non-consolidated bonus payments from 2011-12. No bonus payments were made in 2024-25.

Pension Entitlements

Officials	Accrued pension at pension age as at 31/3/25	Real increase in pension and related lump sum at pension age	Cash equivalent transfer value (CETV) at 31/3/25	Cash equivalent transfer value (CETV) at 31/3/24	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Gillian Hamilton Interim Chief Executive	15 – 20	2.5 – 5	275	220	31
Janie McManus Strategic Director	55 – 60	2.5 – 5	1,201	1,097	57
Ollie Bray Strategic Director	5 – 10	0 – 2.5	119	84	21
David Gregory Interim Strategic Director	45 – 50	0 – 2.5	1,003	951	11
Gill Ritchie Interim Strategic Director	20 – 25	0 – 2.5	382	321	27
Patricia Watson Interim Strategic Director	0 – 5	0 – 2.5	51	1,102	18
Robert Strachan Interim Strategic Director	20 – 25	0 – 2.5	338	297	29
Gayle Gorman Chief Executive	-	-	-	254	-
Craig Clement Strategic Director	-	-	-	-	-
Maureen Hamilton Interim Strategic Director	-	-	-	543	-

No Board members had partnership pension accounts.

Non-Executive Board member positions are non-pensionable.

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 www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

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

No employees left under compulsory early retirement terms in the year 2024-25 (2023-24 Nil).
No employees left under voluntary exit terms in the year 2024-25 (2023-24 Nil).

Settlement Agreements

There were no settlement agreements in 2024-25 (2023-24 Nil)

Fair Pay Disclosures

Education Scotland staff are Scottish Government employees and are paid in accordance with the [Scottish Government public sector pay policy 2024-25](#). The pay policy sets out a multi-year framework from 2024-25 to 2026-27. This offers pay metrics above forecasted levels of inflation.

Public Bodies covered by the Pay Policy have the option of following the metric for 2024-25, or agreeing a 2-year or 3-year pay deal in-line with the metrics outlined in the table below.

Pay Metrics Framework			
Year	2024-25	2025-26	2026-27
Pay Metric	3%	3%	3%
Pay Metric Structure	2% from April, 1% from January	2% from April, 1% from January	2% from April, 1% from January
CPI Inflation*	2%	2%	1.7%

	FY24/25 (£)	FY23/24 (£)	Movement
Range of Staff Remuneration	25,235 to 105k - 110k	23,735 to 100k - 105k	n/a
Highest Earning Director Remuneration	105k - 110k	100k - 105k	5%
Average Remuneration (excludes highest paid director)	66,110	63,344	4%

	FY24/25 (£)	FY23/24 (£)	Movement
Median Salary	71,942	69,846	3%
Ratio to highest paid Director	1.5	1.5	
25 percentile salary	49,472	45,855	8%
Ratio to highest paid Director	2.2	2.2	
75 percentile salary	85,964	83,460	3%
Ratio to highest paid Director	1.3	1.2	

The highest paid director was the Chief Executive and banded remuneration was £105k-£110k (2023-24, £100k-£105k). This was 1.5 times (2023-2024, 1.5) the median remuneration of the

workforce overall. The equivalent remuneration in the Scottish Government was £205k-£210k (2023-24 £200k-£205k) which was 4.0 times (2022-23 4.2) the median remuneration of £52,231 (2023-24 £48,013).

In 2024-25, no employees (2023-24, 0) received remuneration in excess of the highest paid director. Remuneration ranged from £25,235 to banded remuneration of £105k-£110k. (2023-24, £23,735 to banded remuneration of £100k-£105k). Average remuneration for all staff, excluding the Chief Executive’s salary, was £66,110 which is an increase of 4.0% from the previous year (2023-24 £63,344).

In 2024-25 the median remuneration of the workforce was £71,942 (2023-24, £69,846). The median salary is the top of the C1 band, as was 2023-24 as a number of staff are at the top of their bands and cannot move up. The median remuneration for 2024-25 is consistent with the pay, reward and progression policies for Education Scotland’s employees as a whole.

The salary at the 25 percentile in 2024-25 is the second highest of the ‘B3’ band pay scale. In 2023-24 it was the second lowest of the ‘B3’ band pay scale, indicating staff have progressed up the pay band in FY24-25.

The salary at the 75 percentile in 2024-25 is at the maximum of the ‘C2’ pay band which is the same as it was in 2023-24, reflecting a number of ‘C2’ band staff are at the top of this band and cannot move upwards.

All percentile calculations are based on permanent members of staff and exclude temporary and agency workers as it is not feasible for Education Scotland to obtain the required information.

Staff Report

Staff Resources

The headcount persons employed by gender is shown in the table below:

2024-25	All	Male	Female	Other
Senior Civil Servants	7	3	4	0
Other permanent staff	366	106	251	9
Other staff	39	9	16	14
Total	412	118	271	23

2023-24	All	Male	Female	Other
Senior Civil Servants	6	2	4	0
Other permanent staff	363	105	258	0
Other staff	25	9	7	9
Total	394	116	269	9

Staff costs	2024-25 £'000			2023-24 £'000
	Permanent Staff	Others	Total	Total
Wages and salaries	23,182	2,403	25,585	23,672
Social security costs	2,727		2,727	2,548
Other pension costs	6,729		6,729	6,308
Total Net Costs	32,638	2,403	35,041	32,528
Other staff costs				
Subscriptions and Memberships	41	-	41	81
Early severance costs	-	-	-	-
Holiday pay accrual	208	-	208	179
Total staff costs	32,887	2,403	35,290	32,788

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 Education Scotland is unable to identify its share of the underlying assets and liabilities.

The Scheme Actuary valued the PCSPS as at 31 March 2020 and the rates for 2024-25 are based on this valuation. You can find details in the [Civil Servant Pension Scheme Valuation Report](#)

Employers contributions to the PCSPS were 28.97% of pensionable earnings for all salary bands.

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

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions are paid to one or more of the panel of three

appointed stakeholder pension providers. Contributions are age-related and ranged from 8% to 14.75%.

Total employer contributions to the PCSPS and stakeholder pension schemes were £6,630,236 for 2024-25 (£6 216,710 for 2023-24).

As an Agency of the Scottish Government, all Education Scotland Staff are Scottish Government employees and any existing pension liabilities will be met by the Scottish Government.

Sickness absence

Staff absences due to sickness are managed using Scottish Government guidance. For the 12 month period from 1 April 2024 to 31 March 2025, 2,758 working days were lost as a result of sickness absence which equates to 3.47% (2023-24 2,467 days, which equates to 3.14%).

Employees with disabilities

Education Scotland is committed to equality of opportunity for all employees. All disabled applicants who meet the minimum advertised criteria for a job vacancy will be invited to interview. Disabled candidates are guaranteed the chance to be assessed on their abilities in the same way as all applicants. Opportunities are made available equally to disabled members of staff to assist in their career development. Every effort will be made to retain people who become disabled. This may be done through supplying appropriate equipment or offering different work patterns. Education Scotland currently employs 37 members of staff who consider themselves disabled.

Equal opportunities and diversity

As an Agency of the Scottish Government, Education Scotland adheres to the Scottish Government policy on equal opportunities. All staff are treated equally regardless of sex, marital status, age, race, ethnic origin, sexual orientation, disability or religion. Education Scotland is committed to increasing the diversity of staff within the organisation to reflect the people of Scotland, and to valuing positively the different perspectives and skills of all staff and making full use of these in its work.

Employee involvement/consultation and wellbeing

Employees are kept informed about the organisation, its people and business through a range of activities, which includes a staff newsletter, regular face to face briefings with managers and attending events such as all staff conferences.

There is a partnership agreement and regular consultation with representatives of trade unions recognised by the Scottish Government. Staff take part in the Scottish Government Employee Survey and participate in task groups and project teams which contribute to the delivery of corporate initiatives.

Education Scotland is committed to ensuring equality of opportunity in respect of access to, and selection for learning and development activities in accordance with individual and team development needs, and our core purpose and strategic priorities. All full and part-time staff, including those on non-standard contracts, have access to learning and development as appropriate for successful performance in their respective roles.

Trade union facility time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 place a requirement on public sector employers to publish information relating to facility time taken by union representatives before 31 July each year. There are no separate arrangements in place for Education Scotland to publish information relating to facilities time and the requirements will be covered within the main Scottish Government Annual Report and Accounts. However, the agency is committed to supporting strong partnership working.

Consultancy

Education Scotland had no expenditure on consultancy services during 2024-25 (2023-24 nil).

Exit Packages

No staff left on voluntary exits terms in 2024-25 (2023-24 nil). The current policy is for no compulsory redundancies.

Redundancy and other departure costs will be paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Scottish Government, in conjunction with Education Scotland, has agreed early retirements, the additional costs are met by the agency and not the Civil Service pension scheme. Ill health retirement costs are met by the pension scheme and are not included in this section.

Apprenticeship Levy

The apprenticeship levy, introduced in April 2017, is calculated as 0.5% of the organisation's pay bill minus a levy allowance, and is paid directly by the Scottish Government. Education Scotland was charged £115,437 in 2024-25 (£108,370 for 2023-24) as its share of the levy.

Parliamentary Accountability Report

Fees and charges

Education Scotland follows the guidance outlined in the Scottish Public Finance Manual. Services provided to other bodies are charged at full cost.

Organisation	Service provided	Cost of service	Charge for service
Scottish Funding Council	College review services	£0.93m	£0.93m

The Scottish Funding Council pays Education Scotland for college reviews and reviews of specific subject areas within Scotland’s colleges. The charge is set at a level to recover the full costs of providing the service. The income from the Scottish Funding Council was higher this year as funding was provided for Education Scotland’s assistance in developing a new tertiary external review cycle for colleges and universities.

Losses and special payments

No debts were written off and there were no special payments made.

Regularity of Expenditure

Expenditure and income reported 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.

Gifts

No gifts of a material value were awarded or received during the year.

Contingent Liabilities

There were no contingent liabilities at 31 March 2025.

Accounts Direction

The accounts have been prepared in accordance with a direction given by Scottish Ministers in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000. The direction is provided at page 96.

Gillian Hamilton

Interim Chief Executive

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

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 03 April 2024. 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 have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the 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.

Tommy Yule, FCPFA
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place,
Glasgow
G2 1BT

Annual Accounts

Financial Statements

Statement of Comprehensive Net Expenditure for year ended 31 March 2025

	Notes	2024-25 £'000	2023-24 £'000
Operating Income	4	(1,086)	(1,188)
Other Income	4	(395)	(512)
Total Income		(1,481)	(1,700)
Staff costs	2	35,290	32,788
Purchase of goods and services	3.1	8,975	8,881
Depreciation and impairment charges	5 and 6	2,662	2,508
Loss on disposal of assets	5	0	5
Grant payments	3.2	819	2,568
Provisions	3.2	19	75
Other Operating expenditure	3.2	41	40
Total Expenditure		47,806	46,865
Comprehensive net expenditure for the year ended 31 March 2025		46,325	45,165

The notes on pages 83-95 form part of these accounts.

Statement of Financial Position as at 31 March 2025

	Notes	2024-25 £'000	2023-24 £'000
Non-Current Assets			
Property plant and equipment	5	4,407	5,259
Intangible assets	6	5,627	7,436
Assets under development	6	0	0
Total non-current assets		10,034	12,695
Current Assets			
Trade receivables	7	24	324
Prepayments	7	386	396
Grant Debtors	7	1	7
Accrued income	7	297	4
Other receivables	7	1	39
Total current assets		709	770
Total assets		10,743	13,465
Current liabilities			
Trade and other payables	9	(288)	(499)
Accruals and deferred income	9	(6,761)	(3,222)
Provisions	10	(30)	(30)
Lease commitment	9	(860)	(860)
Total current liabilities		(7,939)	(4,611)
Non-Current liabilities			
Provisions	10	(1,227)	(1,208)
Lease commitment	9	(4,230)	(4,354)
Total noncurrent liabilities		(5,457)	(5,562)
Total assets less total liabilities		(2,653)	3,292
Taxpayer equity and other reserves			
General Fund		(2,653)	3,292
Total taxpayers equity		(2,653)	3,292

Gillian Hamilton

Interim Chief Executive 25 July 2025

The notes on pages 83-95 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2025

	Notes	2024-25 £'000	2023-24 £'000
Cash flows from operating activities			
Comprehensive net expenditure for the year		(46,325)	(45,165)
Adjustment for non-cash transactions:			
Depreciation	5,6	2,662	2,508
Audit fee	3.2	41	40
Loss on disposal of assets	5	0	5
Movements in working capital:			
(Increase)/Decrease/ in trade and other receivables	7	61	(158)
Increase/ (Decrease) in trade and other payables	9	3,204	(463)
Increase/(Decrease) in provisions	10	19	105
Net cash outflow from operating activities		(40,338)	(43,128)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	0	0
Capitalisation of future lease payments (IFRS 16)	5	0	0
Purchase of intangible assets	6	0	(25)
Release of capital provision	10	0	0
Net cash outflow from investing activities		0	(25)
Cash flows from financing activities			
Funding from Scottish Government		40,339	43,152
Net increase/(decrease) in cash and cash equivalents in the period	8	0	0

The notes on pages 83-95 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

		General Fund
	Notes	£'000
Balance as at 31 March 2024		3,292
Net funding		40,339
Non-cash charges - auditors remuneration	3.2	41
Comprehensive net expenditure for the year		(46,325)
Balance as at 31 March 2025		(2,653)

		General fund
	Notes	£'000
Balance as at 31 March 2023		5,265
Net funding		43,152
Non-cash charges - auditors remuneration	3.2	40
Comprehensive net expenditure for the year		(45,165)
Balance as at 31 March 2024		3,292

The notes on pages 83-95 form part of these accounts.

Notes to the Financial Statements

1. Accounting policies

In accordance with the Accounts Direction issued by Scottish Ministers under section 19(4) of the *Public Finance and Accountability (Scotland) Act 2000*, (reproduced at the end of the notes to the accounts), these financial statements have been prepared in accordance with the 2024-25 Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of Education Scotland for the purpose of giving a true and fair view has been selected. The particular policies adopted by Education Scotland 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.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of non-current assets to fair value as determined by the relevant accounting standard and in accordance with the IFRS based Government Financial Reporting Manual (FReM).

1.2 Going concern

The results of the Statement of Comprehensive Net Expenditure derive from operating activities, all of which are continuing, therefore the financial statements have been prepared on a going concern basis.

From 1 November 2025, Education Scotland's functions will be refocussed. As the national education agency, Education Scotland will have a primary focus on the design delivery and ongoing improvement of the curriculum that is taught in schools and settings across the country. The inspectorate function will be removed from Education Scotland and a separate independent body called His Majesty's Inspectorate of Education (HMIE) will be established on the same date.

Education Scotland will continue to deliver its current functions in advance of the establishment of the new bodies to ensure continuity for learners.

1.3 Property, plant and equipment

All property, plant and equipment (PPE) assets which have a useful life of more than one year are accounted for as non-current assets, unless they are deemed to be held for sale. PPE assets comprise accommodation finance leases, leasehold improvements, Plant and Equipment and IT equipment. They are capitalised at their cost of acquisition and installation. PPE assets that have short useful lives or low values or both are reported at depreciated historic cost as a proxy for fair value.

The minimum level of capitalisation of a PPE asset is £1,000. Computer equipment includes individual assets whose costs fall below the threshold, but as they are of a similar nature, are grouped together and capitalised.

Education Scotland does not own any land or buildings, however, from 1 April 2022 future lease payments have been recognised as Right of Use (RoU) asset(s) together with a corresponding lease liability in the Statement of Financial Position. Charges for the rental of accommodation are made by depreciating the value of future lease payments.

Subsequent costs which are considered capital are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Education Scotland and the cost can be measured reliably. The carrying amount of any replaced parts is derecognised. All other repairs and maintenance are charged to the statement of comprehensive net expenditure during the financial period in which they are incurred.

1.4 Intangible Assets

Intangible Assets, such as ICT Software Licences and ICT Software, which have a useful life of more than one year are accounted for as non-current assets. They are valued at cost of acquisition and installation and are amortised on a straight line basis over the useful life of the asset. Intangible assets are reviewed annually to ensure that the value of the asset is not impaired and that the carrying amount equals the value in use (IAS36).

Intangible assets under development are capitalised at cost of acquisition and installation. An asset under development is classed as operational at the point at which the asset is capable of operating in the manner intended. Amortisation does not begin until the asset comes into use. Future economic benefit has been used as the criteria to assess whether an intangible asset meets the definition and recognition criteria of IAS 38 where assets do not generate income. IAS 38 defines future economic benefit as ‘revenue from the sale of products or services, cost savings, or other benefits resulting from the use of the asset by the entity’.

The minimum level of capitalisation for intangible assets is £1,000. Software includes individual assets whose costs fall below the threshold, but as they are of a similar nature, are grouped together and capitalised.

1.5 Depreciation and Amortisation

Depreciation is provided at rates calculated to write off the valuation of non-current assets by equal instalments over the expected useful lives of the assets concerned. The expected useful lives are as follows:

Leases	The lease term
Leasehold improvements	The shorter of the asset life or remaining lease term
Plant and equipment	5 years
IT equipment	3 years

Intangible assets are amortised over the useful economic life.

Software licences are amortised over the shorter of the term of the licence and the useful economic life.

Depreciation is not charged in the month of acquisition but is charged over the useful economic life and in the month of disposal. Depreciation/ amortisation on assets under development does not begin until the asset comes into use.

1.6 Value added tax (VAT)

Education Scotland receives funding from the Scottish Government's Education and Skills Portfolio to meet expenditure incurred, inclusive of VAT. However, in order to comply with Government Accounting Regulations and normal commercial practice, operating costs are stated net of VAT where VAT is recoverable by the agency.

Education Scotland is registered for VAT as part of the Scottish Government, which is responsible for recovering VAT from HM Revenue and Customs on behalf of the agency.

1.7 Short Term Employee benefits

International Accounting Standard (IAS) 19 requires that organisations recognise a liability when employees provide a service in exchange for a benefit which will be paid at a future date. Education Scotland recognises the cost of annual leave and flexible working time which has been earned but not taken by employees at the end of the year. The cost for the year is based on the annual leave and flexi balances which are carried forward as at 31 March 2025.

1.8 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme. The defined benefit schemes are unfunded and are non-contributory except in respect of dependents benefits. The agency 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 of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. Relevant disclosures are reported in the Staff Report.

1.9 Operating income

The main source of operating income is the income received in respect of the service level agreement held with the Scottish Further and Higher Education Funding Council (SFC). Income is recognised when the amounts can be reliably measured and services have been rendered and/or goods dispatched. Where income is received in advance and services have not yet been performed, income is deferred.

1.10 Leases

IFRS 16 (Leases) was implemented on 1 April 2022. The effect of this is to reclassify leases which were previously treated as operating leases, requiring capitalisation of the underlying assets together with a corresponding lease liability in the Statement of Financial Position. From this date leases have been reviewed to determine if they meet the definition of a 'Right of Use' (RoU) asset. Where a lease is recognised as a RoU asset, lease payments are no longer made through the Statement of Comprehensive Net Expenditure (SoCNE) and instead are accounted for by charging depreciation on the RoU asset and interest on the liability (See note 11). The budgeting treatment has been updated to reflect the change in accounting.

1.11 Provisions and Contingent Liabilities

IAS 37 Provisions, Contingent Liabilities and Contingent Assets applies in full, and in these accounts provisions are made for legal or constructive obligations which are of uncertain timing or amount at the statement of financial position date.

Provisions are made where an event has taken place which gives the agency a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Comprehensive Net Expenditure in the year that the agency becomes aware of the obligation, and are measured at the best estimate at the 31 March 2025 of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of Financial Position. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits is required, the provision is reversed and credited back to the relevant service line.

A contingent liability arises where an event has taken place that gives the agency a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the agency. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Statement of Financial Position but are disclosed as a note to the accounts.

1.12 Critical Accounting Estimates and Judgements

The preparation of the accounts requires that judgements, estimates and assumptions are made which affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Information about critical judgements in applying accounting policies that have the most significant effects on the amounts recognised in the accounts is as follows:

Dilapidations

Dilapidation costs are payable when exiting leased accommodation in order to bring the property back to the original state. The provision for the Optima building is based on the estimate provided by the landlord whilst the dilapidation provision for Denholm House is based on an estimate provided by Scottish Government Property Division. Actual costs may differ from these estimates.

Employee benefit accrual

Calculation of the employee benefits is based on applying similar pay points within pay bands for each grade of staff. However, individual staff will be at different points on the pay scales and therefore the estimated costs is likely to differ from the cost if calculated at the level of specific staff in post. The calculation is also based on the information within the HR system which captures annual leave and flexi balances. Accuracy of the calculation is dependent on staff updating HR records correctly.

‘Right of Use’ property assets

The calculation for ‘Right of Use’ assets and liabilities is based on the current estimate of the most likely term of the lease. This will include any lease extensions where these are likely to be exercised. At lease break points Education Scotland may or may not exit the lease and this will be dependent on factors existing at some point in the future. Where the estimated term of the lease changes the calculation for the ‘Right of Use’ asset will be updated.

1.13 Trade payables/receivables

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less provision for any impairment. A provision for impairment of trade receivables is made where there is objective evidence Education Scotland will not be able to collect all amounts due under the original terms of the contract.

1.14 Cash and cash equivalents

Education Scotland does not hold any cash balances or cash equivalents. The Scottish Government manages cash on behalf of Education Scotland and ensures that sufficient funds are in place to meet any payments due. Balances at the end of the year are retained by the Scottish Government.

1.15 Financial instruments

As the cash requirements of Education Scotland are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with Education Scotland's expected purchase and usage requirements and Education Scotland is therefore exposed to little credit, liquidity or market risk.

1.16 New accounting standards

All new standards issued and amendments made to existing standards are reviewed by Financial Reporting and Advisory Board (FRAB) for subsequent inclusion in the FReM which is in force for the year in which the changes become applicable.

2. Staff

Total staff costs for the year were £35.290m (2023-24 £32.7881m)

Details of staff numbers and costs are provided in the staff report at page 69.

3. Purchase of Goods and Services

3.1 Costs

	2024-25	2023-24
	£'000	£'000
SWAN	1,139	880
Glow	2,913	3,051
Practitioner events	122	193
External advice	20	141
Contractors	1,284	1,359
Lay member costs	0	4
Travel and Subsistence	1,425	1,220
Training costs	114	42
Reports and publications	31	19
Rent, rates, utilities and maintenance	1,108	1,152
Advertising costs (including recruitment)	39	19
IT support	0	16
IT maintenance and consumables	608	660
Legal costs	32	33
Telecoms	12	1
Postage	4	4
Stationery	6	9
Copier Rental	7	6
Catering	85	25
Health and Safety	8	22
Books and periodicals	0	1
Other office Expenditure	18	24
	8,975	8,881

3.2 Other Operating Expenditure and Non-cash charges

	2024-25	2023-24
	£'000	£'000
Grants	819	2,568
Audit fee	41	40
Provision created in the year	39	75
Provision utilised in year	0	0
Provision written back	(20)	0
	879	2,683
Total (3.1 and 3.2)	9,854	11,564

4. Income

	2024-25	2023-24
	£'000	£'000
SFC Income	930	1,026
SWAN reimbursements for additional services	156	162
Total Operating Income	1,086	1,188

Creative Scotland	0	44
The Wood Foundation	219	326
Accommodation receipts	111	93
Other income	65	49
Total Other Income	395	512
Total Income	1,481	1,700

The largest source of income received is from the Scottish Funding Council for services provided under a Service Level Agreement. The SLA sets out Education Scotland's responsibilities for undertaking external review of colleges, reporting on specific areas and themes, as well as professional support and improvement activities. The aim is to recover the full cost of carrying out these activities. Costs are recovered by charging the full cost for each day spent carrying out SLA work.

Education Scotland arranges for additional services to be provided under the SWAN contract at the request of Local Authorities and the costs of the additional services are recharged.

Accommodation receipts are now shown in a separate line due to the change in accounting policy for leases.

5. Property plant and equipment

	Right of Use				
	Office Accommodation	Leasehold Improvements	Plant and Equipment	IT systems	Total
Cost	£000	£000	£000	£000	£000
At 1 April 2024	6,780	7	8	386	7,181
Additions	0	0	0	0	0
Disposals	0	0	0	(21)	(21)
At 31 March 2025	6,780	7	8	365	7,160
Depreciation					
At 1 April 2024	1,619	4	5	294	1,922
Charge for year	809	1	1	41	852
Disposals	0	0	0	(21)	(21)
At 31 March 2025	2,428	5	6	314	2,753
Net Book Value					
At 31 March 2025	4,352	2	2	51	4,407
At 31 March 2024	5,161	3	3	92	5,259

	Right of Use				
	Office Accommodation	Leasehold Improvements	Plant and Equipment	IT systems	Total
Cost	£000	£000	£000	£000	£000
At 1 April 2023	6,853	21	343	335	7,552
Additions	0	0	0	75	75
Disposals	(73)	(14)	(335)	(24)	(446)
At 31 March 2024	6,780	7	8	386	7,181
Depreciation					
At 1 April 2023	882	18	332	237	1,469
Charge for year	810	0	2	81	893
Disposals	(73)	(14)	(329)	(24)	(440)
At 31 March 2024	1,619	4	5	294	1,922
Net Book Value					
At 31 March 2024	5,161	3	3	92	5,259
At 31 March 2023	5,971	3	11	98	6,083

6. Intangible Assets

	Other Software £,000	Assets Under Development £,000	Total £,000
Cost			
At 1 April 2024	9,051	0	9,051
Additions	0	0	0
Disposals	0	0	0
Impairment	0	0	0
Transfer in	0	0	0
Transfer out	0	0	0
At 31 March 2025	9,051	0	9,051
Amortisation			
At 1 April 2024	1,615	0	1,615
Charge for year	1,809	0	1,809
Disposals	0	0	0
At 31 March 2025	3,424	0	3,424
Net Book Value			
At 31 March 2025	5,627	0	5,627
At 31 March 2024	7,436	0	7,436

	Other Software £,000	Assets Under Development £,000	Total £,000
Cost			
At 1 April 2023	1,526	7,500	9,026
Additions	25	0	25
Disposals	0	0	0
Impairment	0	0	0
Transfer in	7,500	0	7,500
Transfer out	0	(7,500)	(7,500)
At 31 March 2024	9,051	0	9,051
Amortisation			
At 1 April 2023	0	0	0
Charge for year	1,615	0	1,615
Disposals	0	0	0
At 31 March 2024	1,615	0	1,615
Net Book Value			
At 31 March 2024	7,436	0	7,436
At 31 March 2023	1,526	7,500	9,026

Assets Under Development

Education Scotland was allocated capital budget over three years (2020-21, 2021-22 and 2022-23) to implement an organisational transformation project. Part of this work involved the creation of a digital asset to provide support in the following areas:

- Customer Relationship Management (CRM) system;
- Catalogue of professional learning resources;
- Digital tool for event management;
- Web channels.

All elements of the project are now in use and transferred from Assets Under Development to 'Other Software' in 2023-24. Amortisation started during 2023-24.

7. Trade receivables, financial and other assets

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year		
Trade receivables	24	324
Prepayments	386	396
Grant Debtors	1	7
Accrued income	297	4
Other receivables	1	39
	709	770
Central government debtors	79	0
Local government debtors (including schools)	8	7
Other debtors	622	763
	709	770

8. Cash and cash equivalents

With the introduction of Oracle on 1 October 2024, Education Scotland was allocated its own bank account to ensure greater transparency over payments and receipts. However, the Scottish Government manages this bank account on behalf of Education Scotland and draws down funds to meet the payments and liabilities which are due. Balances at the end of the year are retained by the Scottish Government and therefore cash and cash equivalent balances as at 31 March 2025 were nil (2023-24 nil).

9. Trade payables and other liabilities

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year		
Trade payables	288	499
Accruals	6,608	3,081
Deferred income	153	141
Lease commitment	860	860
	7,909	4,581
Central government creditors	366	41
Local government creditors (including schools)	1,423	991
Other creditors	6,120	3,549
	7,909	4,581

	2024-25 £'000	2023-24 £'000
Amounts falling due in over one year		
Lease commitment	4,230	4,354
	4,230	4,354

10. Provision for liabilities and charges

	Provisions £'000	Total £'000
Balance as at 1 April 2024	1,238	1,238
Provisions created in year	39	39
Provisions utilised in year	0	0
Provisions written back	(20)	(20)
Balance as at 31 March 2025	1,257	1,257

	Provisions £'000	Total £'000
Balance as at 1 April 2023	1,133	1,133
Provisions created in year	105	105
Provisions utilised in year	0	0
Provisions written back	0	0
Balance as at 31 March 2024	1,238	1,238

Analysis of timings of provisions

	2024-25 £'000	2023-24 £'000
Payable in one year	30	30
Payable between 2-5 years	569	0
Payable between 6-10 years	583	1,208
Payable between 11-15 years	75	0
Total	1,257	1,238

Provisions

The total value of provisions covers the costs of charges or liabilities which expected to be incurred at some point in the future. Education Scotland has created provisions for the dilapidation costs which are due at the end of the accommodation leases for Optima Building, Denholm House and Compass House. This is to cover the costs of returning the accommodation to the landlord in the condition set out in the terms of the lease.

11. Leasing commitments

Education Scotland does not own any land or buildings and leases its office accommodation. IFRS 16 (Leases) has been applied from 1 April 2022 and the effect of this is to reclassify leases which were previously treated as operating leases, requiring capitalisation of the underlying assets.

Within Education Scotland's accounts, lease payments for 'Right of Use' assets are no longer made though the Statement of Comprehensive net Expenditure (SoCNE) and instead future lease payments are recognised as a Right of Use (RoU) asset(s) together with a corresponding lease liability in the Statement of Financial Position. Charges for the rental of accommodation are made by depreciating the value of future lease payments.

Education Scotland uses office space within Optima (Glasgow), Denholm House (Livingston), Compass House (Dundee), Longman House (Inverness) and Huntly Street (Aberdeen). Each of the leases has been reviewed to confirm whether or not the terms of the lease reflect a 'Right of Use' asset.

Optima and Denholm House have been classified as conferring 'Right of Use' status. However, for the other accommodation Education Scotland has been allocated a percentage share of the space and not a designated area which is within the organisation's control. Therefore Compass House, Longman House and Huntly Street continue to be treated as operating leases. At 31 March 2025, Education Scotland was committed to making the following cash payments in respect of building leases.

	2024-25	2023-24
	£'000	£'000
Buildings		
Not later than one year	860	860
Later than one and not later than five years	3,395	3,395
Later than five years	1,018	1,207
Total Present Value of obligations	5,273	5,462

12. Related party transactions

Education Scotland is an Executive Agency of the Scottish Government Education and Skills Portfolio, which is therefore regarded as a related party. During the year, Education Scotland had a number of material transactions with the Scottish Government. In addition, Education Scotland has had a small number of various material transactions with other Government Departments and other central Government bodies, such as the Scottish Funding Council. Further information on the agreement with the Scottish Funding Council is at the Parliamentary Accountability Report.

Education Scotland hosts the Community Learning and Development Standards Council. The CLD Standards Council aims to govern itself and manage its own business as a professional body, on the basis of a [Framework Agreement](#) with Education Scotland, and carry out the remit set for it by Scottish Ministers.

No board member, key manager or other related parties has undertaken any material transactions with Education Scotland during the year. A [Register of Interests](#) for Non-Executive Board Members is published on Education Scotland's website.

Total remuneration paid to senior management is shown in the remuneration report at page 61.

13. Capital commitments

There were no capital commitments as at 31 March 2025 (31 March 2024: nil).

14. Contingent Liabilities

There were no contingent liabilities existing at 31 March 2025 (31 March 2024: nil).

15. Losses and special payments

There were no losses and special payments during 2024-25.

16. Post balance sheet events

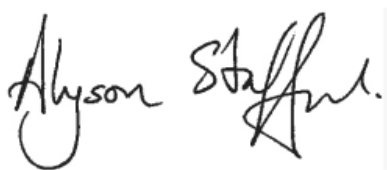
On 1 November 2025, Education Scotland's functions will be refocussed on the design delivery and ongoing improvement of the curriculum that is taught in schools and settings across the country. Inspectorate functions will be removed and established as a separate inspectorate body called His Majesty's Inspectorate of Education (HMIE).

The Accountable Officer authorised these financial statements for issue 25 July 2025.

Education Scotland

Direction by the Scottish Ministers

1. The Scottish Ministers, in accordance with section 19(4) of the *Public Finance and Accountability (Scotland) Act 2000* hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2012, 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.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.



Signed by the authority of the Scottish Ministers

Dated 10 January 2012

Education Scotland

Denholm House
Almondvale Business Park
Almondvale Way
Livingston EH54 6GA

T +44 (0)131 244 4330

E enquiries@educationscotland.gov.scot

www.education.gov.scot