THE SCOTTISH ROAD WORKS COMMISSIONER

Annual Report and Accounts 2024-25

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Table of Contents

Table of Contents 1
Performance Report 2
Overview 2
Commissioner Performance Analysis 8
Accountability Report 11
Corporate Governance Report 11
Remuneration and Staff Report 18
Parliamentary Accountability Report 23
Independent Auditor's report to the Scottish Road Works Commissioner, the Auditor General for Scotland and the Scottish Parliament 24
Financial Statements 29
Statement of Comprehensive Net Expenditure for the Period Ended 31 March 2025 29
Statement of Financial Position as at 31 March 2025 30
Statement of Cash Flows for the Period Ended 31 March 2025 31
Statement of Changes in Taxpayers' Equity for the Period Ended 31 March 2025 32
Notes to the Accounts for 2024/25 33
Annex 1 43
Accounts Direction 43

Performance Report

Overview

This section provides information on the office of the Scottish Road Works Commissioner's principal activities, purpose and the risks to achieving objectives for the year ended 31 March 2025.

Statement By Scottish Road Works Commissioner– Kevin Hamilton

The Scottish Road Works Commissioner (the Commissioner) is an independent statutory office holder established under Section 16 of the Transport (Scotland) Act 2005 (the 2005 Act) and is accountable to the Scottish Ministers and ultimately the Scottish Parliament. The Office of Scottish Road Works Commissioner (SRWC) was initially filled in 2007. I was appointed SRWC on 9 November 2020.

My Corporate Plan was reviewed in March 2023 and covers the period 2023 to 2026. The revised plan includes a new vision which reflects the desire for a just transition to a net zero economy. The plan includes four corporate outcomes:

1. Monitor the carrying out of road works in Scotland
2. Compliance with road works legislation
3. Promotion of good practice
4. Effective operation of the Commissioner's office

The Business Plan 2024/25 details the objectives for the year, linked to the corporate outcomes and includes three Key Performance Indicators (KPI) which reflect the corporate outcomes set out in the Corporate Plan. These KPIs are:

1. Issue a full performance review for each road works authority and statutory undertaker by end of June 2024.
2. Produce and disseminate three newsletters in line with RAUCS meeting cycle.
3. Percentage of general enquiries responded to within 5 working days (Target 95%).

Monitoring is undertaken through the Business Plan monitoring process. All objectives set in the Business Plan 2024/25 were met.

I issued no new penalties is 2024/25.

Road Works Activity in Scotland

The number of road works registered in 2024/25 once again increased on the previous year although the rise was significantly lower than in each of the past two years. This may indicate that the level of road work activity is peaking.

There was a total of 166,295 road works registered in Scotland in the year to 31 March 2025, an increase of 3,148 (1.9%) compared to the year to 31 March 2024 (163,147).

Utility company road works totalled 122,954 (2023/24 119,383) which represents 73.9% (2023/24 73.2%) of all road works registered.

Roads authority road works totalled 43,341 (2023/24 43,764) which represents 26.1% (2023/24 26.8%) of all road works registered.

Unplanned works (ie those deemed to be either an emergency or urgent) accounted for 18% of all works (17.5% in 2023/24) and at 30,235 works, this was an increase of 6% on 2023/24. However, while there has been a recent small trend upwards, the number of unplanned works was less in 2024/25 (30,253 works) than it was in 2018/19 (31,051 works) and the proportion of all works that are unplanned has reduced from around 24% in 2018/19 to 18% in 2024/25.

Nearly half of unplanned works in 2024/25 (48%) were Scottish Water works (49% in 2023/24), this despite Scottish Water accounting for just 16% of all works registered in 2024/25. The water, gas and electricity sectors account for 76% of all unplanned works. The table below give more detail.

Unplanned works need to be minimised as they cause problems for co-ordination and can be very disruptive, particularly if they interact with ongoing planned works.

Unplanned and total works by sector – 2024/25

	Unplanned Works		Total Works	
Sector	**Unplanned works registered**	**Percentage of all unplanned works**	**All Works registered**	**Percentage of all works registered**
Electricity	5,160	17%	16,714	10%
Gas	3,334	11%	7,622	5%
Other	60	0%	1,301	0%
Pipeline	0	0%	1	0%
Roads Authority	1,725	6%	43,341	26%
Telecoms	5,421	18%	70,812	43%
Water	14,535	48%	26,504	16%
Grand Total	**30,235**		**166,295**	

The performance of all organisations undertaking road works continued to be monitored on a quarterly basis during 2024/25 using data extracted from the Scottish Road Works Register. In addition the quarterly performance dashboards continued to be issued to all organisations undertaking road works in Scotland.

Purpose & Main Activities

History, Statutory Powers And Responsibilities

The Commissioner works with the road works community to oversee improvements to the planning, co-ordination and quality of road works in Scotland.

In particular the Commissioner:

- Monitors the carrying out of road works in Scotland, undertaken by both Roads Authorities and Utility Companies.

- Promotes compliance with the New Roads and Street Works Act 1991 (the 1991 Act) which sets out the general duties of road works authorities to co-ordinate works and for statutory undertakers to co-operate with road works authorities when undertaking works.

- Promotes the pursuit of good practice by those persons who have functions conferred on them or permissions granted to them by or under the 1991 Act.

The Commissioner has powers to request information from roads authorities and utility companies relevant to their respective functions and activities. The Commissioner also has powers to impose financial penalties when systematic failure of duties under the 1991 Act occurs by either roads authorities or utility companies.

The Commissioner undertakes a dispute resolution function when a dispute between a roads authority and a utility company is escalated.

The Commissioner now employs seven staff who all report directly to the commissioner. In December 2024, one member of staff retired and at the time of writing, the post has still to be filled.

Use of Inspection Powers

The Transport (Scotland) Act 2019 introduced new inspection powers for the commissioner and authorised persons. These powers came into force on 1 April 2024 and two new compliance officers were recruited in advance of the introduction of these powers. The Transport (Scotland) Act 2005 was amended to require the commissioner to report annually on the use of the inspection powers.

In 2024/25 the commissioner prioritised monitoring of roads authority signing, lighting and guarding practices. The commissioner's compliance officers were tasked with visiting road authority sites and recording observations on compliance with the Code of Practice on Safety at Street Works and Road Works.

To support awareness of this activity, a series of webinars was held with representatives of roads authorities and their contractors. Around 700 people attended these events through

the summer of 2024. The commissioner and staff also visited several authorities and gave presentations to staff on the requirements of the Code of Practice.

Between 1 April 2024 and 31 March 2025, a total of 2,386 observations of road works sites were made in 29 local authority areas, and from July 2024, these were recorded in the Scottish Road Works Register. From these observations, the main issues identified involved a lack of provision for pedestrians and a lack of proper guarding of works activities. Based on patterns observed, two compliance notices were issued as follows:

North Lanarkshire Council was issued with a compliance notice on 25 September 2024 requiring it to comply with the Code of Practice on Safety at Street Works and Road Works. A series of follow-up meetings were held with managers and monitoring carried out between January and March 2025 showed significant improvement. As a result, the compliance notice was formally closed on 8 April 2025.

Fife Council was issued with a compliance notice on 12 November 2024 requiring it to comply with the Code of Practice on Safety at Street Works and Road Works. A series of follow-up meetings were held with managers and monitoring carried out between February and April 2025 showed significant improvement. As a result, the compliance notice was formally closed on 8 May 2025.

Key issues and risks affecting the organisation

Principal risks and how risks are managed and mitigated are noted in the Governance Arrangements report on page 15. During the reporting period, the risks identified had no significant impact on performance and the attainment of the Commissioner's objectives with the mitigation measures appearing to be effective. The key emerging risks identified during the reporting period related to the planned implementation of the Oracle finance system within Scottish Government, the planned end of the Scottish Road Works Register contract in 2025 and the establishment of the Compliance Officer posts.

Developments planned in 2025/26

The Business Plan 2025-26 sets out the key activities planned for the year. Highlights include the following:

- Prioritisation of compliance officer activity to investigate road authority co-ordination practice
- Continuation of monitoring of live road works sites to improve provision for pedestrians and vulnerable road users.
- Development of the Scottish Road Works Register to include bus route information

Monitoring

The main sources of data available to the Scottish Road Works Commissioner's monitoring regime are:

- performance data from a suite of indicator reports in the Scottish Road Works Register (SRWR)

- observations of road works sites made by compliance officers and recorded in the SRWR

- statutory sample inspections of utility company road works by roads authorities, and

- biennial national coring programmes of the bound layers in utility company reinstatements.

The Scottish Road Works Register (SRWR) suite of indicators, which benchmarks roads authority and utility company road works performance across Scotland, and facilitates benchmarking against the rest of the UK, is regularly reviewed to enable organisations and the Commissioner to demonstrate continuous improvement.

Unfortunately, due to the retirement of the Performance Manager in December 2024, it was not possible to continue with monthly monitoring of key indicators.

Best Practice And Community Engagement

The office continued to engage with the road works community at a national, area and local level in addition to membership of various working groups, promoting best practice, encouraging innovation and improved performance monitoring.

The Commissioner presented at the national HAUC UK Convention in Manchester and Roads Expo in Glasgow. In addition, the office organised and ran a well attended webinar on a range of topics in October 2024.

A significant amount of stakeholder engagement was undertaken in relation to the use of the new inspection powers and compliance notice activity as described above.

The SRWR Manager and the Commissioner supported and attended all meetings of the SRWR steering group and the Systems Assurance Team. These forums provide community input into the development and operation of the Scottish Road Works Register.

The Technical Standards Manager continued his engagement at a local level to improve compliance and communication between utility companies and roads authorities, helping to informally resolve issues before they significantly impacted road works performance.

The Commissioner continued his active engagement with various groups but in particular the Society of Chief Officers in Transportation in Scotland (SCOTS). He also engaged with Mobility Access Committee Scotland and the Transport Scotland Roads for All Forum.

The Commissioner and staff have continued to actively participate in the Scottish Road Research Board (SRRB) and the Transport Scotland Pavement Forum (TSPF).

The Commissioner was part of the Department for Transport's project steering groups for reviews of the Code of Practice on Safety at Street Works and Road Works and also for the review of the Street Works Qualification regime.

Legislative Regime Changes

The Road Works (Scottish Road Works Register Fees and Miscellaneous Amendment) Regulations 2024 came into force 1 April 2024. Together with the Scottish Road Works Register (Prescribed Fees and Amounts) Regulations 2008 these Scottish statutory instruments cover the collection of fees and amounts from the user community for the operation of the Scottish Road Works Register during the 2024/25 financial year.

Principal Risks And Uncertainties

The principal risks and uncertainties are set out within the Governance Statement on page 14.

Going Concern Basis

The 2024/25 Annual Accounts have again been prepared on a "going concern" basis and there are no issues to report at this time. Both the SRWC and SRWR budgets are monitored monthly and 5 year forecasts reviewed.

Summary

The office of the Scottish Road Works Commissioner is currently well placed to continue regulating the road works sector through engagement with the community across Scotland and overseeing improvements to the planning, co-ordination and quality of road works. In parallel, the office will continue to input to the development of road works policy.

Commissioner Performance Analysis

The Business Plan for 2024/25 includes three Key Performance Indicators (KPIs) to reflect the corporate outcomes described in the Corporate Plan 2023-2026.

The indicators were chosen to be easily measurable and to directly link to the outcomes as far as possible. They are shown in the table below:

KPI description	Corporate Outcome	Target	2024/25 Performance	2023/24 Performance
Annual Road Works Performance Reviews	1. Monitor the carrying out of road works in Scotland 2. Compliance with road works legislation	Issue a full performance review for each road works authority and statutory undertaker by end of June 2024	Fully Achieved – performance review letters issued May 2024.	Fully Achieved – performance review letters issued 26 May 2023
Regular community SRWC/SRWR newsletter	3. Promotion of good practice	Produce and disseminate three newsletters in line with RAUCS meeting cycle.	Fully Achieved – three newsletters produced and disseminated on time.	Fully Achieved – three newsletters produced and disseminated on time.
Customer Enquiries	4. Effective operation of the Commissioner's office	Respond to 95% of general enquiries within 5 working days.	Fully Achieved - 98% of 307 enquiries were dealt with within 5 working days.	Fully Achieved - 98% of 252 enquiries were dealt with within 5 working days.

In addition to these three KPIs, performance against the full set of objectives for the year is set out in the appendix to the Business Plan 2024/25. All business objectives were fully achieved in 2024/25.

Ongoing attendance at all HAUC(UK), RAUC(Scotland) and Area RAUC meetings is key to promoting good practice and improved performance across organisations undertaking road works. The office was routinely represented at all such meetings.

A customer satisfaction survey was undertaken amongst users of the SRWR again in 2024. The results were again very positive and have been reported to the SRWR Steering Group. The intention remains to repeat the survey annually.

It is a requirement of The Government Financial Reporting Manual (FReM) that the following are reflected in the Performance Report;

1. An explanation of the link between Key Performance Indicators (KPIs), risk and uncertainty.

The Key Performance Indicators are chosen to reflect the corporate outcomes described in the Corporate Plan. They also reflect the degree of risk and uncertainty in the performance of road works undertakers. They are reviewed annually through the business planning process.

2. An explanation of the development and performance of the organisation during the year.

The performance of the SRWC's office during 2024/25 can be found in the appendix to the Business Plan at:

Business Plan 2024/25

3. Non-financial information including social matters, respect for human rights, anti-corruption and anti-bribery matters.

In addition to taking guidance from Scottish Government HR policy and procedures, the office maintains a number of policies and procedures including a Code of Conduct, Equalities Statement and Environmental Policy. These documents are drafted to be appropriate for the small size and scale of the organisation.

Documents are reviewed on a regular basis in line with our policy review matrix. Each policy has a predetermined review schedule appropriate to the policy area it covers. Reviews consider current public sector requirements, statutory and non-statutory, and the content of other SRWC policies and guidance. The risk register is informed by the amelioration outlined for each specific policy area as well as key targets from the business plan. Assessing whether targets are achievable includes an evaluation of the potential risk that a target introduces.

As an independent public official the SRWC sets operational and office policies to meet the specific needs and unique work of the office. Where the office does not hold its own policy, Scottish Government policy is adopted. This takes advantage of the wider expertise of Scottish Government which is subject to stringent audit process.

Financial Position

The financial statements cover the period 1 April 2024 to 31 March 2025 and have been prepared in accordance with the accounts direction issued by Scottish Ministers.

Within the various statements, monies associated with the operation of the Scottish Road Works Register (SRWR), which is funded by the user community through the collection of Prescribed Fees and Amounts, are effectively ring fenced. In view of this, whilst not fully segmented, the accounts include segmented information.

SRWC Grant in Aid of £535k was awarded by Scottish Ministers, £515k of this was drawn down in accordance with the agreed profiling over the financial year (2023/24: £535k). SRWC expenditure in 2024/25 was £567k (2023/4: £484k). There was a surplus in the GIA drawdown to actual spend in the previous year due to a later than anticipated start date of two new roles within the SRWC. The reduced drawdown of the GIA in 2024/25 was agreed with the sponsor team.
SRWR Prescribed Fees and Amounts totalling £899k (2023/24 £950k) were collected from utility companies and roads authorities towards the provision of the register. In addition £12k (2023/24 £23k) was collected from new undertakers for access to the SRWR throughout the year depending on their date of joining. New monies collected totalled £911k (2023/24: £973k). Related expenditure during 2024/25 was £975k (2023/24: £945k). The Commissioner earned no income in the year on direct activities (2023/24: £nil).

Sustainability

The office of the Scottish Road Works Commissioner is committed to functioning in as sustainable a manner as possible. In terms of the Public Services Reform (Scotland) Act 2010, the office publishes its Sustainability, Efficiency Effectiveness and Economy Statement on the Commissioner's website. The 2024/25 statement is available to view at:

Sustainability, Efficiency, Effectiveness and Economy Statement 2024/25

Performance Report

Kevin Hamilton
Scottish Road Works Commissioner and Accountable Officer
Date: 23 September 2025

Accountability Report

Corporate Governance Report

This section contains the Directors' Report, the Statement of Accountable Officer's Responsibilities and the Governance Statement.

Directors' Report

The Commissioner

I was appointed SRWC on 9 November 2020 for a five year term, my appointment was extended by an additional two years in 2024/25

Equal Opportunities, Diversity and Human Rights

The Commissioner is committed to continued compliance with the Public Sector Equality Duty as set out in the Equality Act 2010 and the Equality & Human Rights Commission's Code of Practice and supports the principles of equal opportunities in carrying out operational functions and employment practices. The Commissioner is committed to pursuing positive action in the organisation's policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, sexual or marital status, or disability.

Pension Liabilities

Pensions and their associated benefits are provided through the Civil Service pension arrangements and administered for the Commissioner by the Scottish Government. Further information is included in Note 3 of the Accounts.

Register of Interests

The Commissioner publishes a Register of Interests. This is updated as required and reviewed annually. The register only details staff who have made disclosures. Where no disclosure has been made, there is no entry in the register for the staff member and this is clearly identified on the register. The current copy of declared interests is published on the Commissioner's website along with the Code of Conduct for the Commissioner's office.

The Register of Interests can be found in the following location:

Register of Interests 2024/25

The Code of Conduct will be published on the SRWC website in Publications – Operational Information.

Code of Conduct

Auditors

The SRWC Accounts are audited by auditors appointed by the Auditor General for Scotland in accordance with paragraph 2(b) of Schedule 2 of the Transport (Scotland) Act 2005. Audit Scotland were appointed for a period of 5 years, commencing with the 2022/23 Accounts, under powers conferred by the Public Finance and Accountability (Scotland) Act 2000. External audit remuneration fees of £18,530 are reflected in the accounts. Audit Scotland receive no fees in relation to non-audit work.

Provision of Information to Employees

The Scottish Road Works Commissioner has adopted the principles of openness and participation in the office and places a high level of importance on both informing and consulting staff. The Commissioner does so by providing access to management papers, through oral and written briefings, by regular staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

Personal Data Incidents

There were no personal data incidents during 2024/25.

Payment of Creditors

The Scottish Road Works Commissioner adopts Scottish Government policies and procedures in relation to the payment of suppliers. In 2024/25: 95.3% (2023/24: 85.1%) of supplier invoices were paid within 10 days of receipt.

Significant Events Since the End of the Financial Year

There have been no significant events since the end of the financial year which require revision to the figures disclosed in the annual accounts under the terms of IAS 10: Events after the Reporting Period. In accordance with the requirements of IAS 10, events are reviewed and considered up to the date on which the accounts are authorised for issue. This is interpreted as the date on which the Independent Auditor's Report is signed.

Statement of Accountable Officer's Responsibilities

The Scottish Government designated the Scottish Road Works Commissioner as the Accountable Officer for the office of the Scottish Road Works Commissioner. The relevant responsibilities as Accountable Officer, including the responsibility for the propriety and regularity of the public finances, for the keeping of proper records and for safeguarding the Commissioner's assets, are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual.

Under Paragraph 2(a) Schedule 2 of the Transport (Scotland) Act 2005, the Scottish Ministers have directed the Commissioner to prepare a statement of accounts for each financial year in the form and on the basis set out in the Accounts Direction. The accounts

are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner and of income and expenditure, recognising gains and losses and cash flows for the financial year.

In preparing the accounts, the Scottish Road Works Commissioner is required to comply with the requirements of the Government Financial Reporting Manual and the Scottish Public Finance Manual, with particular reference to:

i. Observing the Accounts Direction issued by Scottish Ministers (see Annex 1), including the relevant accounting and disclosure requirements, and applying accounting policies on a consistent basis;

ii. Making judgements and estimates on a reasonable basis;

iii. Stating whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed and disclosing and explaining any material departures in the financial statements; and

iv. Preparing the accounts on a “going concern” basis.

I confirm that, as far as I am aware, there is no relevant audit information of which Audit Scotland are unaware, and that as Accountable Officer, I have taken all the steps I ought to have taken to make myself aware of any relevant audit information and to establish that Audit Scotland are aware of that information.

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

As Accountable Officer, I am responsible for the regularity and propriety of the public finances received from the Scottish Government and the collected “Prescribed Fees and Amounts”. In addition, I am required to keep proper records and to safeguard SRWC assets, all as set out in the Accountable Officer’s Memorandum issued by Scottish Ministers.

Governance Statement

As Accountable Officer, I have responsibility for putting in place and maintaining sound systems of governance and internal control that support the delivery of the office policies, aims and objectives. As noted in the “Statement of Accountable Officer’s Responsibilities” above, I am required to safeguard public funds and assets in accordance with the responsibilities assigned to me and for which I am personally responsible.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness and promotes good practice and high standards of propriety.

Governance Arrangements

In 2010, the Scottish Government sponsor unit agreed that given the independent status and the budget of the Office, the Commissioner would operate without an audit committee or advisory board. It was also agreed that the topic should be kept under review and that should any practical difficulties arise, that governance arrangements would be reviewed. I can confirm that no practical difficulties have arisen.

The agreement that the office of the Scottish Road Works Commissioner would operate without an audit committee or advisory board was taken based on the following arrangements being in place to give assurance that there are adequate controls:

- an annual audit is undertaken by an independent auditor;
- audited annual accounts are published;
- the SRWC continues to utilise Scottish Government processes and procedures as much as possible;
- the SRWC continues to utilise Scottish Government services such as SCOTS, pensions and payroll;
- the SRWC meets regularly with the Scottish Government sponsor unit; and an internal audit is undertaken at appropriate intervals.

It was agreed in 2010 that given the reliance that the SRWC places on Scottish Government processes and systems, that internal audit of the office would form part of the Transport Scotland risk based plan for internal audit. As such internal audit is provided by Scottish Government and considered annually as part of the Transport Scotland audit planning process. This includes an advisory service on risk, control and governance and, where required, provide advice on urgent work where there are specific needs or problems.

Internal Control

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the Commissioner‘s aims and objectives. It can therefore only provide reasonable, not absolute assurance of effectiveness.

The process within the organisation accords with the guidance from the Scottish Ministers provided in the Scottish Public Finance Manual and has been in place for the year ended 31 March 2025 and up to the date of approval of the Annual Accounts.

The system of internal control is based on an on-going process designed to identify principal risks to the achievement of the organisation's policies, aims and objectives. It evaluates the nature and extent of those risks and manages them efficiently, effectively and economically.

Significant risks affecting the organisation are associated with the Scottish Road Works Register, External Factors and Financial Loss.

Specific issues considered in compiling the office Risk Register, which could result in both financial and reputational loss to the organisation, include, or are informed by the following:

- The risk that the SRWR provider enters into financial difficulty resulting in the total loss of the register. The SRWC is "the keeper" of the SRWR which is provided by a private company. Mitigation measures have been put in place to reduce the severity and likelihood of this risk to the SRWC. In the event of total loss, the minimum requirements are set out by legislation and the SRWC would initiate these via a paper notices process. An emergency tender process would be initiated to find a new supplier.

- The risk that external issue(s) increase SRWC costs above agreed budget. Spending is closely monitored, however specific mitigation measures have been put in place to reduce the severity and likelihood of this risk to the SRWC. The Framework Document between Transport Scotland and the SRWC makes provision to amend the Grant in Aid payment profile to respond to business needs. Spending and risks are monitored on a monthly basis. An example of an external risk is the impact on the office of the provisions of the Transport (Scotland) Act 2019.

- The risk that a member of staff could undertake fraudulent activity, resulting in significant financial loss for the SRWC. Mitigation has been put in place to reduce the severity and likelihood of this risk. Signatories to the accounts have been restricted and current banking arrangements restricts payments to £100k. Further mitigation has been applied with only the Commissioner being able to authorise final payment. The SRWC has a small team and is therefore able to monitor this closely. The SRWC holds monthly meetings to review accounts.

Further details of all risks assessed and mitigation measures are detailed in the SRWC's Risk Register.

I confirm that, in my opinion, the control arrangements are appropriate and effective and that no significant issues have been identified.

I confirm that I remain content with the financial and HR support provided by the Scottish Government and that the 2024/25 Annual Assurance Statement was submitted to the Cabinet Office on 16 June 2025.

Risk Management

All bodies to which the Scottish Public Finance Manual is directly applicable must operate a risk management strategy in accordance with relevant guidance issued by the Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

The Risk Register is reviewed on a bi-annual basis. The Commissioner and staff regularly consider risk in respect of specific issues, all staff have completed risk management training. As new risks emerge or existing risks change, adjustments are made to the SRWC Risk Register.

The Business Continuity Plan is reviewed to reflect staff and legislation changes, and any other issues which would have an impact on the continued operation of the office. A major review of the Business Continuity Plan was undertaken in 2023/24. This included validating the plan by completing a number of exercise scenarios. A review is completed annually, as well as conducting a business review whenever there is a change within the organisation.

By doing this, it ensured that staff know their roles and responsibilities in the event of an unexpected incident and how to respond following agreed procedures. This will allow for the most important functions and systems critical to the Scottish Road Works Commissioner to be up and running in the shortest possible time frame.

Reviews of the Risk Register and Business Continuity Plan take account of any changes required due to advice from professional advisors or the result of internal and external audit.

The Commissioner is committed to a process of continuous development and improvement, responding to any relevant reviews and identified best practice.

The Commissioner will continue to be guided by the Scottish Public Finance Manual.

Data Security

There have been no lapses in data security for the period ending 31 March 2025.

Review of Effectiveness of Internal Controls

As Accountable Officer I have responsibility for reviewing the effectiveness of internal controls. My review of the effectiveness of internal controls in place during the 2024/25 financial year was informed by:

- Certificates of Assurance returned by team members on completion of an Internal Control checklist

- The staff within the office who have responsibility for the development and maintenance of the internal control framework
- Consideration of the matters which arose during preparation of the 2024/25 accounts
- Comments made by the external auditors
- The Scottish Public Finance Manual and Financial Reporting Manual

Appropriate action is in place to address any weaknesses identified and to improve the effectiveness of internal controls.

Significant Issues

I confirm that there are no significant issues to report for the 2024/25 period.

Remuneration and Staff Report

Remuneration Report (Audited)

Commissioner appointments are generally for a period of 5 years. Kevin Hamilton was appointed as Commissioner on 9 November 2020. The Commissioner's appointment was extended by an additional two years in 2024/25. The remuneration policy used within the SRWC is in line with the Scottish Government pay policy.

The salary and pension entitlements of Kevin Hamilton during the 2024/25 financial year and the median pay disclosure are subject to audit and are set out below.

Remuneration

Remuneration	Salary (Bands of £5, 000)	Pension Benefits (£000s)	Total Remuneration 2024/25 (Bands of £5,000)
Kevin Hamilton	£85-£90k (2023/24 £80-85k)	£34k (2023/24 £33k)	£120-£125k (2023/24 £115-£120k)

2
Salary disclosures reflect the requirements of the Government Financial Reporting Manual (the FReM).

Given the independent nature of the office, the Commissioner is not part of a bonus scheme, nor does the post have any reserved rights, recruitment, or retention allowances.

Pay multiples

The highest paid Director had banded remuneration of £85,000-£90,000 in 2024/25 (2023/24 £80,000-£85,000). There has been an increase of 6.1% based on the mid-point of the salary band.

In the reporting year, the average remuneration in respect of the employees taken as a whole was £48,667 (2023/24 £45,888). This year's report figure is a percentage increase of 6.06%. The range of remuneration in the Scottish Road Works Commissioner in the financial year 2024/25 in bands of £5k was between £35k-£40k to £85k-£90k. (2023/24 £35k-£40k to £80k-£85k). These remuneration figures exclude pension benefits.
*The 2023/24 average salary figure has been restated due to a re-calculation.

The pay ratio information is shown in the table below:

	2024/25	2023/24
Highest Paid Director Salary Component	85-95	80-85
Highest Paid Director Total Pay and Benefits	85-95	80-85
25th Percentile (Salary only)	42,893	40,316
25th Percentile (Total Pay and Benefits)	42,893	40,316
25th Percentile Ratio	2.0	2.0
Median (Salary)	54,552	47,357
Median (Total Pay and Benefits)	54,552	47,357
Median Ratio	1.6	1.7
75th Percentile (Salary)	54,552	52,603
75th Percentile (Total Pay and Benefits)	54,552	52,603
75th Percentile Ratio	1.6	1.6

The ratio of the salary of the highest paid director to the median remuneration of the organisation's workforce in 2024/25 has remained broadly the same as the previous year.

In 2024/25, no employees received remuneration in excess of the annualised salary of the highest-paid director (2023/24: £nil). Remuneration includes basic salaries and overtime. It does not include employer national insurance or pension contributions.
*The 2023/24 percentile figures have been restated due to a re-calculation.

Benefits in Kind

The Commissioner received no benefits in kind over the reporting period 2024/25 (2023/24: £nil)

Pension Benefits

Commissioner	Accrued pension at pension age as at 31/03/2025 £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/2025 £'000	CETV at 31/03/2024 £'000	Real increase in CETV £'000
Kevin Hamilton	5-10	0-2.5	136	99	23

The Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits they have 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. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The Real Increase in the Value of CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff Report

Number of senior staff by band

The Commissioner was remunerated at Band C3 (£85,400 – £87,404) April 2024 to March 2025 (2023/24 C3 £83,328 - £84,858).

Staff Numbers Employed (Audited)

The average number of full time equivalent (FTE) staff employed by the Scottish Road Works Commissioner during the period was as follows:

	2024/25	2023/24
Commissioner	1	1
Permanent Staff	6.75	5.3
Other	-	-
	7.75	6.3

All staff are subject to UK Employment Contracts.

Staff Costs (Audited)

	Commissioner	SRWC Segment Staff	SRWR Segment Staff	Total Remuneration	Total Remuneration
	2024/25	2024/25	2024/25	2024/25	2023/24
	£000	£000	£000	£000	£000
Wages and salaries	87	262	65	414	345
NI Contributions	11	29	7	47	39
Pension costs	25	76	13	114	93
	123	367	85	575	477

The total remuneration for 2024/25 has increased by £98k due to pay increase in line with Scottish Government (SG) Public Sector Pay policy and two additional team members recruited in Q4 of 2023/24.

Staff Composition

The following table shows the breakdown by gender of the staff employed within the Commissioner's office and who were in post on 31 March 2025.

	2024/25		2023/24	
	Male	Female	Male	Female
Staff	4	2	5	2
Commissioner	1	-	1	-
Total	5	2	6	2

Sickness Absence Data

The staff sickness absence rate in the Commissioner's office was 1.7% 2024/25 (2023/24 1.2%).

During the period ended 31 March 2025 the SRWC recorded 12 days of sickness absence this is an average of 1.7 days per employee. The Civil Service sickness absence report for 2024/25, indicates that the average working days lost per Civil Service employee was 7.8 days. The SRWC has decided to set a target for sickness absence through his Business Plan. This will set at a level lower than the civil service average.

Staff Turnover

The staff turnover rate was 12.9% in 2024/25 (2023/24: 0%). Overall staff retention remains high despite one retirement in 2024/25.

Trade Union Facility Time

There were no trade union members in the SRWC in 2024/25 (2023/24: Nil)

Expenditure on Consultancy

Legal Support
Over the reporting period the SRWC continued to engage Anderson Strathearn Solicitors to provide legal support. Expenditure on external legal support during 2024/25 was £7170 (2023/24 £16,544).

Accountancy Support
During 2024/25, expenditure on external accountancy support was £2,120 (2023/24 £1,500).

Staff policies

The Scottish Road Works Commissioner is committed to following current Scottish Government policy with respect to applications for employment, continuing employment, training and career development.

In line with Scottish Government's recruitment procedures, the Commissioner gives full and fair consideration to applications for employment made by disabled persons, having regard to their particular aptitudes and abilities. In addition, the Commissioner's current remuneration policy reflects Scottish Government policy.

Off-payroll engagements

There were no off-payroll engagements during 2024/25 (2023/24 – none).

Exit Packages (Audited)

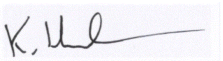
There were no exit packages during the reporting period (2023/24 – none).

Parliamentary Accountability Report

Fees and Charges

The SRWC collects Prescribed Fees and Amounts from utility companies and roads authorities in respect of the provision of the Scottish Road Works Register. Total income collected £911k (2023/24 £973k) Income received from activities is summarised in Note 2.

Accountability Report



Kevin Hamilton
Scottish Road Works Commissioner and Accountable Officer
Date: 23 September 2025

Independent auditor's report to the members of Scottish Road Works Commissioner, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Scottish Road Works Commissioner for the year ended 31 March 2025 under the Transport (Scotland) Act 2005. 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 Transport (Scotland) Act 2005 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 5th June 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the Transport (Scotland) Act 2005 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;

discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and

considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

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

Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Transport (Scotland) Act 2005 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 Transport (Scotland) Act 2005 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 Transport (Scotland) Act 2005 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.

Stuart Nugent,
Senior Audit Manager
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

23 September 2025

Financial Statements

Statement of Comprehensive Net Expenditure for the Period Ended 31 March 2025

	Note	2024/25 £000	2023/24 £000
Expenditure			
Staff Costs	3	575	477
Register Operation	4.1	841	800
Professional Fees		35	56
Accommodation		12	9
Other Expenditure	4.2	71	81
Depreciation	5&6	8	6
Total		1,542	1,429
Income			
Income from SRWR Activities	2	(911)	(973)
Other Income		-	-
		(911)	(973)
Total Comprehensive Net Expenditure for the financial year ended 31 March 2025		631	456

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure.

The accompanying Notes on pages 33 to 42 form an integral part of these Accounts.

Statement of Financial Position as at 31 March 2025

	Note	2024/25 £000	2023/24 £000
Non-current assets:			
Property, plant and equipment	5	4	6
Right of use asset	6	9	15
Total non-current assets		13	21
Current assets:			
Trade and other receivables	7	-	1
Cash and cash equivalents	8	696	828
Total current assets		696	829
Total assets		709	850
Current liabilities			
Trade and other payables	9	(381)	(400)
Total current liabilities		(381)	(400)
Total Assets less: Current Liabilities		328	450
Non Current Liabilities			
Trade and other payables	9	-	(6)
Net Assets / (Liabilities)		328	444
Reserves			
Taxpayers Equity		328	444
		328	444

The accompanying Notes on pages 33 to 42 form an integral part of these Accounts. The accountable officer authorised these financial statements for issue on:

Kevin Hamilton
Scottish Road Works Commissioner and Accountable Officer
Date: 23 September 2025

Statement of Cash Flows for the Period Ended 31 March 2025

	Note	2024/25 £000	2023/24 £000
Cash Flows from operating activities			
Net operating (costs)		(631)	(456)
Adjustments for non-cash items			
Depreciation	5	8	6
Decrease/(Increase) in trade and other receivables	7	1	-
(Decrease)/increase in trade payables	9	(19)	69
(Decease)/increase in long term Liabilities	9	(6)	6
Net cash outflows from operating activities		(647)	(375)
Cash flows from investing activities			
Purchase of property, plant and equipment		-	(3)
Recognition of right of use asset	6	-	(19)
Net cash flow from investing activities		-	(22)
Cash flows from financing activities			
Grants from sponsor bodies		515	535
Net cash flows from financing activities		515	535
Net (Decrease) / Increase in cash and cash equivalents in the period		(132)	138
Cash & cash equivalents at the beginning of the period	8	828	690
Cash & cash equivalents at the end of the period	8	696	828

Statement of Changes in Taxpayers' Equity for the Period Ended 31 March 2025

	Total Reserves	
	2024/25 (£000's)	2023/24 (£000's)
Balance at 1 April	444	365
Net expenditure for the year	(631)	(456)
Funding from Scottish Ministers	515	535
Balance at 31 March	328	444

Notes to the Accounts for 2024/25

Statement of Accounting Policies

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 2024/25 Government Financial Reporting Manual (FReM) issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Scottish Road Works Commissioner for the purposes of giving a true and fair view has been selected. The particular policies adopted by the Scottish Road Works Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

The Accounts for the financial year ended 31 March 2025 are presented in accordance with paragraph 2(a) of Schedule 2 of the Transport (Scotland) Act 2005, and prepared in accordance with an Accounts Direction given by Scottish Ministers, refer to Annex 1.

These accounts are prepared on a historical cost basis.

1.2 Tangible Non-Current Assets

Capitalisation

Purchases of assets with a value exceeding £500 inclusive of irrecoverable VAT are treated as capital with the exception of land and buildings where the threshold is set at £10,000 and IT equipment where the group value exceeds £500.

Valuation

Assets are valued at depreciated historical cost as a proxy for current value in existing use.

Depreciation

Depreciation is provided on property, plant & equipment at rates calculated to write off costs or valuation in equal instalments over the remaining estimated useful life of the asset.

These are as follows:

Furniture & Equipment	5 Years
Fixtures & Fittings	5 Years
IT Equipment	5 Years
Office Vehicle	5 Years
Testing Equipment (Light Weight Deflectometer)	10 Years

Depreciation is calculated on a monthly basis starting the month after purchase or acquisition and ceasing in the month of disposal.

1.3 Right of use assets

Right-of-use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter.

1.4 Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.5 Funding Receivable

Grant in Aid funding received from the Scottish Ministers quarterly, through the office sponsor unit, is credited directly to general fund in the period to which it relates.

1.6 Leases

Where a lease has been identified, the Commissioner recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term. The Commissioner does not apply IFRS 16 to leases of intangible assets and recognises these in accordance with IAS 38 where appropriate.

1.7 Pension Costs

Defined Pension benefits are provided through the Principal Civil Service Pension Scheme (PCSPS) which is an unfunded multi-employer defined benefit scheme. MyCSP is the scheme manager for PCSPS.

The Commissioner is a member of the Civil Service Alpha Pension Scheme (MyCSP). One member of staff is on the Civil Service Partnership Scheme (MyCSP). Remaining staff are members of the Civil Service Alpha Pension Scheme (MyCSP).

With defined contribution funding arrangements, it is not possible to identify or describe the extent to which MyCSP is liable for other entities obligations or any agreed allocations of deficit /surplus on the wind-up of the plan given the scale of the Commissioner's office's involvement in relation to the wider Scottish Government (SG). The exact proportion of the plan attributable to MyCSP is negligible in relation to SG and other related bodies within the plan. Further details on pension payments are included in Note 3.

A full actuarial valuation was carried out as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office; Civil Superannuation Civil Service Pensions : Scheme Valuations

1.8 Value Added Tax

The Scottish Road Works Commissioner is required to pay VAT on the purchase of goods and services. All VAT is charged to the Statement of Comprehensive Net Expenditure.

The Scottish Government considers that the Commissioner cannot be classed as a Government Department for the purposes of section 41(3) of the Value Added Tax Act 1994 and as such cannot gain the appropriate status to allow the recovery of VAT.

The Prescribed Fees and Amounts collected by the Commissioner are a statutory levy and therefore VAT cannot be applied to them.

1.9 Income Recognition

Income collected to fund the operation of the SRWR is based on the projected cost of running the register during the year in question. Whilst a balanced budget is desirable, any surplus/shortfall in the income collected is accrued and taken into account in setting the level of "Prescribed Fees and Amounts" for the following year.

1.10 Standards Issued

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

1.11 Segmental Reporting

The Commissioner currently operates two segments, namely the office of the Scottish Road Works Commissioner and the Scottish Road Works Register. The office of the Scottish

Road Works Commissioner is funded through Grant in Aid from the Scottish Government. The Scottish Road Works Register is funded through income collected from the road works community. The Scottish Road Works Register (Prescribed Fees) Amendment Regulations 2024 and The Scottish Road Works Register (Prescribed Fees and Amounts) Regulations 2008, were applied to the collection of the operation of monies for the collection of the register in 2024/25. IFRS 8 Segmental Reporting requires operating segments to be identified on the basis of internal reports which are regularly reviewed.
Details are shown in Note 15.

2. Income From Activities

	2024/25 £000	2023/24 £000
Income from Activities:		
Fees for access to the SRWR	911	973
	911	**973**

3. Staff Costs

The office of the Scottish Road Works Commissioner employed 7 permanent members plus the Commissioner in 2024/25. The figure for 2023/24 was 7 plus the Commissioner.

Staff Costs

	Total Remuneration 2024/25 £000	Total Remuneration 2023/24 £000
Wages and salaries	414	345
NI Contributions	47	39
Pension costs	114	93
	575	477

The total remuneration for 2023/24 has increased by £98k. Further detail and analysis of staff costs can be found in the Remuneration and Staff Report.

Pension Costs

For 2024/25 a total employer's contributions of £103,494 was paid to MyCSP, the scheme manager for Principle Civil Service Pension Scheme (PCSPS) at a revised rate of 28.97% from 1 April 2024 for all salary bands. Employer contribution rates ranged from 27.1% and

30.3% depending on salary bands in 2023/24. In addition to this, £9,956 was paid to the Partnership pension scheme.

The salary bands for pension contributions were revised and implemented on 1 April 2024. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

There were no outstanding or prepaid scheme contributions at 31 March 2025 (31 March 2024 £Nil).

On death after retirement, a pension and/or lump sum benefit is payable to the surviving spouse, dependant on the member's circumstances and the scheme joined within PCSPS. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, again dependant on the scheme joined. It also provides a service enhancement to the spouse's pension. The enhancement depends on the length of service and cannot exceed 10 years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

4. Register operation and Other Expenditure

4.1 Register Operation

This represents costs associated with the provision of the SRWR, including contracted costs paid to the provider Symology Ltd. The cost this year is £841k (2023/24 - £800k)

4.2 Other Expenditure

	2024/25 £000	2023/24 £000
SRWC Segment		
General office expenses	14	14
Training	10	-
Travel & Subsistence	3	3
Website Costs	18	30
Development Costs	1	11
Other Costs	-	1
	46	59
SRWR Segment		
Training	17	16
Meetings & External Services	8	6
	25	22
Total Other Expenditure -	71	81

The above total does not include £18,530 for external auditor remuneration (2023/24 £18,083). This is included under Professional Fees in the Statement of Comprehensive Net Expenditure. External audit received no fees in relation to non-audit work.

5. Property, Plant and Equipment

	Test Equipment £000	Information Technology £000	Furniture & Fittings £000	2025 Total £000	2024 Total £000
Cost					
At 1 April 2024	8	8	2	18	16
Additions	-	-	-	-	3
Disposals	-	(1)	-	(1)	(1)
At 31 March 2025	8	7	2	17	18
Depreciation					
At 1 April 2024	7	3	2	12	11
Charge for Year	1	1	-	2	2
Disposals	-	(1)	-	(1)	(1)
At 31 March 2025	8	3	2	13	12
Net Book Value at 31 March 2025	-	4	-	4	
Net Book Value at 31 March 2024	1	5	-	6	

Certain items of IT equipment were disposed of during the year. These were fully depreciated and there was no gain or loss on disposal.

6. Right of use assets

	2025 £000	2024 £000
Cost		
At 1 April 2024	19	-
Additions	-	19
At 31 March 2025	19	19
Depreciation		
At 1 April 2024	4	-
Charge for Year	6	4
At 31 March 2025	10	4
Net Book Value at 31 March 2025	9	
Net Book Value at 31 March 2024		15

7. Trade receivables and other current assets

	2024/25 £000	2023/24 £000
Bodies External to Government		
Trade Debtors	-	-
Prepayments	-	1
	-	1

8. Cash and Cash Equivalents

	2024/25 £000	2023/24 £000
The following balances at 31 March 2024 were held at:		
Government Banking Service		
Opening Balance	437	367
Movement	(50)	70
Closing	387	437
RBS account		
Opening Balance	391	323
Movement	(82)	68
Closing	309	391
Total Closing Balance	696	828

9. Trade Payables and Other Liabilities

Amounts falling due within one year
Trade Payables and Accruals

	2025			2024		
	SRWC £000	SRWR £000	Total £000	SRWC £000	SRWR £000	Total £000
Trade Payables	2	214	216	149	203	352
Leases	6	-	6	6	-	6
Prepaid income	-	-	-		17	17
Accruals	122	21	143	12	-	12
IAS 19: Employee Benefits	13	3	16	11	2	13
	143	238	381	178	222	400

	2025 £000	2024 £000
Amounts falling due within one year:		
Due to :		
Other Central Government Bodies	131	143
Bodies external to Government	250	257
	381	400

Amounts falling due after one year
Trade Payables and Accruals

	2025 £000	2024 £000
Leases (SRWC)	-	6
	-	6

10. Payments to the Consolidated Fund

There were no Commissioner penalties imposed in this reporting period (31 March 2024: £138K).

11. Capital Commitments

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

12. Contingent Liabilities Disclosed Under IAS 37

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

13. Financial Instruments

The SRWC relies on Grant in Aid to fund the operation of the office and has no borrowings. Subject to routine robust budget monitoring, the SRWC is not exposed to liquidity risk. The SRWC has no deposits and all assets are denominated in pounds sterling. Consequently, the office is not exposed to interest rate risk or currency risk.

14. Related-Party Transactions

The SRWC was constituted by Scottish Ministers. “Grant in Aid” funding is provided annually through Transport Scotland who are a Scottish Government Agency. This is accounted for through the Statement of Changes in Taxpayers Equity. The Commissioner is a related party. The only transactions in the year related to his remuneration.

15. Other Financial Commitments

There are no other financial commitments at 31 March 2025.

16. Segment Information

The following items show the main categories of expenditure split between the two segments of the organisation.

	2024/25 £000	2024/25 £000	2024/25 £000
	SRWC	SRWR	Total
Total Income	(515)	(911)	(1,426)
Total Expenditure	567	975	1,542
Total Assets	400	309	709
Total Liabilities	(143)	(238)	(381)

	2023/24 £000	2023/24 £000	2023/24 £000
	SRWC	SRWR	Total
Total Income	(535)	(973)	(1,508)
Total Expenditure	484	945	1,429
Total Assets	459	391	850
Total Liabilities	(184)	(222)	(406)

17. Critical Judgements in Applying accounting policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. Pension benefits are provided through the Civil Service pension arrangements. The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities.

18. Critical accounting estimates

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates, but are unlikely to be material. We have not identified any critical accounting estimates.

Annex 1

Accounts Direction

THE SCOTTISH ROAD WORKS COMMISSIONER

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 2 of Schedule 2 of the Transport (Scotland) Act 2005, hereby give the following direction.

2. The statement of accounts for the financial year ended 31 March 2008, 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.

D Patel.

Signed by the authority of the Scottish Ministers

Dated 14th January 2008.