

Rt Hon Alison Johnstone MSP
Presiding Officer
Convener of the Scottish Parliament Corporate Body
The Scottish Parliament
Edinburgh
EH99 1SP

30 September 2024

Dear Presiding Officer,

Electoral Commission Annual Estimate for 2025-26

We are pleased to enclose the Electoral Commission's Annual Estimate for the 2025/26 financial year in relation to our devolved Scottish activities, including core business, direct event costs and additional Corporate Planning project work which totals £4.306m.

Scotland	24/25 £k	25/26 £k	Variance
Core	£2,078	£2,319	11.6%
Event	£87	£1,616	1762.3%
CP		£371	
Total	£2,165	£4,306	98.9%

Strategic frameworks

As you will be aware, our estimate is underpinned by our five-year Corporate Plan. The current plan runs from 2022/23 to 2026/27 and can be found on [our website](#). Following the recent UK Parliament general election, we are now required to develop a new UK five-year plan to be submitted to the Speakers Committee when the 2025/26 estimate is provided to that committee. At the same time, it must be submitted to the Scottish Parliament Corporate Body (SPCB) for consideration of the parts which relate to our Scottish devolved functions.

In addition, we are conscious of the provisions contained within the Scottish Elections (Representation and Reform) Bill currently being considered in the Scottish Parliament which, assuming it passes and is commenced, will require us to submit a five-year plan after a Scottish Parliament election.

We are therefore in a situation where we have, or will have, three separate plans reflecting our three statutory responsibilities derived from the Scottish and UK parliaments and the Senedd. While some things will be different reflecting the contexts of each jurisdiction, we think many of the overarching themes of supporting voters; modernising the electoral system while protecting our democracy and tackling the threats it faces are common to all – and we will make sure they are consistent. We aim to play our part in leading thought in these areas and building a stronger Electoral Commission to achieve that.

Over the coming year in Scotland, we will concentrate on delivering the changes to Scottish Parliament elections in 2026, as set out below. We will also start work to deliver the objectives and goals to be included in our UK Corporate Plan which we will publish in 2025. This work will inform the development of the Welsh Corporate Plan and will similarly be considered as we develop a Scottish Corporate plan post May 2026 for consideration by the SPCB.

We have followed the Statement of Funding Principles noted in 2021 by each of the three funding bodies which requires that the directly attributable costs of elections, and of other separately identifiable activities under the powers of each legislature should be funded by that body, while expenditure that is not directly attributable is to be shared on a population basis in each nation.

Regarding the proposed bid for funding, the funding formula has been adjusted year-on-year to more accurately reflect the population sizes of each of the three parliaments using ONS/NRS data. The Commission's core costs for shared activity – such as the ongoing support to voters, administrators and the regulated community, as well as the corporate costs necessary for the operation of the Commission – are allocated on a formula based on population estimates. The allocation to Scotland is 8.1% with 4.6% allocated to Wales and 87.3% allocated to Westminster. Where there is a specific demand for additional work solely impacting Scottish stakeholders, i.e. the May 2026 election, these costs are 100% allocated to the devolved parliament.

The Commission uses NRS population statistics and calculates the SPCB share at 8.1% which means the Estimate includes £2,319,908 for core costs. We have worked hard to keep any increases in the core costs to a minimum in Scotland

This is an ambitious programme of work to ensure that confidence and trust in our democratic structures is maintained and enhanced. While we have actively minimised our request for core funding from Scotland, we have included a request for additional funding during the period 2025-26 beyond our usual core activities to cover both the direct 2026 election costs, and an amount to cover the relevant programme of activities from the new UK Corporate Plan. We recognise the financial climate in which this estimate is made but feel we can justify our request given the tasks faced and the importance of our democracy. Our Annual Public Attitudes Tracker survey revealed that only 32% of the public in Scotland were satisfied with the way democracy works in the UK.

We seek to explain why our estimate has been submitted below and look forward to discussing it with you at your convenience.

Our proposed programme of work in 2025-26

Continuing our core activities

Like many organisations, the Commission faces increased costs due to pay increases and non-pay inflationary pressures. You will see from the attached estimates that we have presented you with savings for most teams' core activities, except where we expect increased activity relating to the forthcoming Scottish Parliament election. We are continuing our work in strengthening the Commission through investments in our finance, procurement HR and other support teams, set out below. We will continue our regulatory, guidance, evaluation, research, campaigns and communications work, in particular after the 2024 UK Parliament general election and to prepare for the 2026 elections.

Supporting delivery of a well-run Scottish Parliament election in 2026

The focus of the Commission's work in Scotland in the coming year and reflected in our estimate sets out how we plan to manage our work effectively leading to the Scottish Parliament election in 2026. This includes ensuring changes currently before the Scottish Parliament affecting how the election will be administered and regulated are delivered efficiently and effectively and understood by all those involved, voters, parties, candidates, agents and administrators. This will be achieved through the drafting and delivery of detailed guidance for those involved in the running of the election and those wanting to take part. We will build on our experience and expertise in this field not only in developing and publishing standard guidance for all partners, but also to construct new resources where required. We will also facilitate tailored briefing sessions explaining the changes and how they can be effectively implemented with all relevant partner groups. As part of this process, we will also evaluate the impact of these changes and the broader electoral process and consider this area as part of the statutory post-poll report which will be published in 2026/27.

Such activities are attributable to the cost of the Scottish Parliament election and funded directly by the SPCB. As we have indicated previously, the funding of the Commission can be seen as having a five-year cycle. Activities related to devolved elections can span across financial years. The year prior to a Scottish Parliament election has on average two-thirds of the direct cost of the election. The following financial year sees the remaining third of the Scottish Parliament election and two-thirds of the council election direct costs. The year after that sees the final third of costs directly attributable to the council election. Thereafter, the next two financial years have relatively little directly attributable costs to devolved elections.

The 2025-26 estimate for direct costs attributable to the Scottish Parliament election includes a sum of £1.616m.

Voter engagement and public awareness

The 2025-26 estimate includes £1,325,000 to cover the costs in the first year of a two-year campaign for activities to raise awareness of the 2026 Scottish Parliament election.

This cost makes up 61.9% of the increase in our budget for 2025-26 compared with 2024-25.

Working in partnership with the wider electoral community, we will ensure that voters are aware of the changes to the Scottish Parliament electoral system. We will focus on leading the development of a suite of public awareness materials including a voter information booklet that will be delivered to all households in Scotland, containing information on how to vote under the new system. In addition, we will run a paid voter registration campaign and develop accompanying assets targeted at 16–17-year-olds and foreign nationals living in Scotland.

We will utilise our civil society partnerships to support our campaigns and develop new partnership projects that increase knowledge, understanding and participation of the democratic system amongst under-registered groups in Scotland. Our programme of democratic education is now in its fourth year. This remains an increasingly important area of our work and aims to affect a steady and profound change to engagement in the democratic process amongst young people.

Working in partnership with Education Scotland and others, we will continue to develop our democratic education resources for teachers and learners in Scotland ahead of the 2026 election, reflecting the changes to the system – this will include the further development of our training offer to support teachers' continuing professional development. In Scotland, public trust in teachers remains consistently high at 73% making them a key partner in delivering public awareness.

We will work with our youth voice partner, Children in Scotland, to gather input from young people via our youth voice network so that we can ensure our education resources effectively meet their needs. We are also undertaking a complete review, including research, of voter materials and how advice is provided to Scottish voters about voting using STV ahead of the council elections in 2027. We need to undertake this work in the coming financial year to ensure it is implemented ahead of those elections.

Electoral reform

We will continue to support the Scottish Government's electoral reform agenda, providing expert advice and constructive challenge to ensure that the changes being introduced for the next set of devolved elections can be successfully delivered for voters, electoral administrators and campaigners.

During the course of 2025, the Scottish Elections (Representations and Reform) Bill will likely become law and various secondary legislative changes including two statutory codes for campaigners and statutory guidance for administrators in relation to accessibility measures at elections. Implementation of these changes ahead of the 2026 election requires time and resource to ensure the recipients, parties, candidates, agents, non-party campaigners and administrators are provided with good advice and guidance in a timeous timescale to ensure all are aware of the changes and can comply.

We will continue to provide advice and support to the Scottish Government as it develops a new Conduct Order for 2026, as well as the other pieces of secondary legislation that will be required. We will continue to engage with the Scottish Parliament and Government on those pieces of primary and secondary legislation that are still being finalised. In doing

so, we will take into account the views of the electoral community to ensure that any proposed changes are workable.

We continue to work with the Scottish Government and the Electoral Management Board for Scotland as initiatives related to the 2026 election and beyond are considered. Our work in this area is supported by the significant evidence base we develop through our programme of work on electoral modernisation, including the research we continue to conduct with the public and electoral administrators. Our ongoing research programme ensures our advice is based on an up-to-date understanding of public attitudes, to underpin the development of policy proposals for further modernisation.

Supporting the delivery of well-run elections and electoral registration

We will provide support to Returning Officers, Electoral Registration Officers and their teams in all Scottish councils and joint boards through a programme of regular engagement including providing advice and guidance to any queries and issues. We will monitor performance against our published performance standards.

In November, we will publish our full report on the 2024 UK Parliament general election and the May polls in England and Wales. This will draw on our full suite of evidence and data – including from voters, candidates and campaigners, and electoral administrators – and make specific recommendations for wider improvements to elections. This will include working with local authorities, the media and civil society organisations to increase awareness of the new accessibility measures at polling stations; ensuring that candidates can campaign and debate with each other in an environment free from abuse and intimidation; and working with the UK’s governments and wider electoral community to ensure that administrators have sufficient time, capacity and resources to continue to deliver well-run elections. We will continue to work with the Scottish and Welsh governments to draw on, and reflect, any wider lessons learned from the 2024 polls well in advance of the May 2026 Scottish Parliament and Senedd elections.

We look forward to continuing to advise and assist the Electoral Management Board for Scotland, supporting it in helping ROs and EROs to deliver a consistent and high-quality service for voters and those standing for election. We also will continue to work closely with electoral administrators throughout Scotland to ensure their views and needs are fully reflected in our work.

Engaging regulatory and wider stakeholders

The Commission will continue to use the Scottish Parliament Political Parties Panel to engage with political parties and understand how we can best support them and their candidates to deal with the challenges they face. We will also continue to engage with smaller parties in Scotland and independent candidates to help them comply with the rules. This will include advice and guidance tailored to Scottish needs, publication of details of donations, loans and annual party accounts, and monitoring and enforcement of compliance with political finance law.

In addition, we will deliver training sessions ahead of the Scottish Parliament election in 2026 for parties, candidates and non-party campaigners to ensure compliance with the new rules. This training will be carried out at party conferences, face-to-face briefings, and

via digital platforms. We will also support councils by attending their candidate and agent briefing sessions and deliver training for candidates and agents at those briefings.

For the 2026 election we will develop a Code of Practice for Non-Party Campaigners on spending at the Scottish Parliament election, and a Party and Candidate Spending Codes in line with the new legislation. These Codes of Practice will be laid in the Scottish Parliament.

We will continue to inform Members of the Scottish Parliament about our work, including through briefings, drop-in sessions and one-to-one meetings.

Draft UK Corporate Plan 2025

Our draft UK Corporate Plan 2025-2030 sets out five strategic objectives that will have an impact on elections delivered in Scotland. How this sits in relation to other corporate plans relating to our devolved functions in Scotland and Wales is discussed above.

In fulfilling all our statutory functions, the Commission seeks to ensure that our democratic system works for all parts of the UK, responding to initiatives taking place in both devolved and reserved elections and for all those who participate whether as voters, candidates, campaigners or administrators. We seek to consult on our proposals with the UK, Scottish and Welsh governments, and electoral stakeholder groups such as the EMBs in Scotland and Wales and the Northern Ireland Electoral Office. More widely, we will seek views on our proposals as we finalise our plan from a wide range of our stakeholders including political parties, electoral administrators, representatives of civil society and other interested parties. The timing of the UK Parliament general election has meant that we have not had an opportunity to discuss the activities in the draft UK Corporate Plan before submission of the estimate, but now can do so.

Given the different statutory deadlines in place for submitting budgets to the three funding parliaments, and the challenges posed as a result of this, we feel that we must provide you with some of the proposed costs for activities that will be undertaken in the next financial year, and we believe will be of benefit to voters in Scotland ahead of the 2026 polls and of formal publication of the plan in early 2025. The 2025-26 estimate for costs attributable to the Scottish Parliament for relevant Corporate Plan activity in each area is £0.371m.

Objective 1: Supporting Scottish voters

The evidence shows that voters in Scotland need better information (preferably online) on how to register and vote. For voters with access needs, registering and casting their vote often remains challenging.

We have strong evidence that our existing voter engagement work is having a positive impact – for example 512k young people took part in our Welcome to Your Vote week initiatives in February 2024, with 71% of educators saying that young people’s knowledge of democracy increased, and 57% saying the likelihood of their young people registering to vote increased. We will upscale our education and partnership work and expand our strategic support to existing teams in Scotland with a particular focus on working with teachers and charity groups. This will be done working collaboratively with all partners in Scotland, including the Scottish Parliament, the Electoral Management Board for Scotland

and the Scottish Government. We will co-create materials that respond directly to partners needs and support voters to develop political and media literacy skills, reducing the impact of mis- and dis-information. We will be ready to respond to the Scottish Government's developing legislative agenda, continue to provide all voters in Scotland with accessible postcode specific information, and will harness digital tools to make our published data more transparent.

As part of this work, we will continue to fund Democracy Club to provide our election information and polling station look-up for the May 2026 polls – this is a vital tool for voters which also relieves pressures on Scottish electoral services teams. Democracy Club have indicated that they will stop providing this service, so working in partnership, and capitalising on the accessibility pilots funded by the Scottish Government, the Commission will develop our own look-up tool which we expect to be operational ahead of the May 2027 polls.

Objective 2: Modernising the electoral system

The electoral system and the legal framework that underpins it have evolved in a piecemeal way. The resulting complex system presents significant challenges for electoral administrators under pressure to deliver more for less. These administrative challenges also mean that some voters experience issues trying to cast their votes – for example newly enfranchised voters in Scotland.

We advocate for consolidation and simplification as part of a programme of law reform. We remain committed to working with the Electoral Management Board for Scotland to relieve pressure on electoral services teams but our experience delivering our current programme of work clearly demonstrates that we need to do more to meet the needs of electoral services teams and campaigners. We will increase the support we provide to electoral administrators, modernise our approach to providing guidance, and work with key suppliers to achieve greater efficiencies and systemic improvements. Ultimately these initiatives will seek to build greater resilience and a more robust electoral system.

Objective 3: Protecting the system/tackling threats

The threats to our democracy are growing and changing. Voters are increasingly exposed to mis- and dis-information and dubious campaign practices continue to undermine trust. This ranks as the public's second largest concern around elections, behind bias in the media. Campaigners and candidates reported record levels of intimidation at the recent UK Parliament general election and foreign interference in the form of cyber-attacks is causing disruption to elections.

We intend to step up work monitoring and mitigating threats to our democracy. We will continue to monitor and advise on these risks every day, working in collaboration with all relevant partners in Scotland, including Police Scotland. As these threats increase, and ahead of the 2026 Scottish Parliament election, we need to strengthen our response. We will use data and technology more effectively to identify and remove digital content aimed at undermining our democracy; crack down on campaigning techniques designed to deceive voters; provide more support to candidates, and with the police will tackle abuse and intimidation head on. We will continue to strengthen our protections against existing and emerging cyber threats; tighten controls on political donations, and close loopholes on foreign company finance and donations from unincorporated associations.

Objective 4: The resilience of the democratic system

In our regulatory role we monitor the health of our democracy and make evidence-based recommendations aimed at strengthening the electoral system. Our Annual Public Attitudes Tracker survey shows that trust in the Electoral Commission remains high.

We aim to scale up slightly our proactive policy work and international analysis. Evidence will remain at the heart of all recommendations we make. We will be able to do more to bring key players together to agree and implement impactful initiatives that improve our electoral system. We conduct deliberative research to inform this work in Scotland, based on the needs of the Scottish Parliament and Scottish Government, so that we truly understand and address the needs of Scottish communities.

Objective 5: Strengthening the Electoral Commission

As our electoral system evolves, we need to adapt to meet the changing needs and expectations of voters, the Scottish Government, campaigners and electoral services teams. Our current systems and support services need investment, not only to deliver our current work, but also to deliver this ambitious and vitally important programme of work with good value for money.

We will invest in our systems, taking particular note of previous concerns expressed to us around our financial processes, ensuring that they all work together and represent value for money. We will develop greater digital expertise and will explore the potential to harness new technologies such as artificial intelligence and machine learning to achieve greater efficiencies and improvements for users. We will ensure all our staff receive the training and support they need to deliver and will pay them competitively for their important work.

Following last year's cyber-attack, we have invested in strengthening the Commission's systems. The benefits of some of this work is already evident. An independent cyber penetration test of our external facing IT systems reported zero vulnerabilities on our systems. These tests are carried out quarterly and we have seen a significant tightening of the security on our systems, using the latest techniques and solutions to protect our services.

This is because – thanks to the funding provided by you and the other Parliaments over the last twelve months – we have delivered firewall upgrades, with full logging and monitoring tools; the latest multi-factor authentication service from Microsoft; fully automated patch management; replaced all end-of-life servers; replaced all mobile devices with the current models; joined the NCSC's early warning service; and introduced full email scanning through Mimecast to reduce phishing, spoofing and malware intrusions. In the next twelve months we will be moving to Windows 11, upgrading our CRM and delivering new services around disaster recovery.

We work closely with expert third-party vendors to deliver cyber security monitoring on a 24-hour basis, protecting our systems and tracking suspicious activity. These services are linked to global cyber knowledge and update daily to provide us with another level of security.

The threats against the Commission and the democratic system continue to evolve. Our proposals in the Corporate Plan are designed to address these ever-growing threats and

mitigate against the ever-present threat of another cyber penetration. And we will step up our work with political parties to support their cyber security.

Next steps

We will begin to consult on the detail of this draft Corporate Plan in November 2024 ahead of laying a final version in March 2025. This consultation process will include all key partner groups and in particular the Scottish Parliament. While the figures included for core and event costs are set, it is likely that the apportionment for relevant Corporate Planning activity may change based on its development, with the likely impact being decreasing the final amount required. We will keep the Corporate Body updated as to this area of work.

Value for money

The Commission's ability to demonstrate value for money hinges on our ability to optimise procurement practices, manage contracts efficiently, manage risks, monitor and improve performance, and make informed decisions about resource allocation through effective prioritisation, while ensuring financial and IT controls are in place and working effectively.

Following lessons learnt from previous finance cycles, the budget models have been rebuilt and semi-automated to reduce risks of errors. This has allowed for additional time for further scrutiny of the numbers and numerous rounds of internal challenge to ensure costs are robust and delivering value for money, allowing us to identify savings where we can within the Commission, including sub-leasing part of the Commission's London Office at Bunhill Row to the Local Government Boundary Commission for England at £105k per annum, which reduces the Scottish Parliament's share of the costs.

The Commission will seek to ensure that we are not only fulfilling our objectives, but also doing so in a cost-effective and efficient manner, ultimately driving gains in public value.

Despite continued high inflationary pressure impacting Commission pay and non-pay costs for the past three years, we will continue to seek to mitigate inflation wherever possible. The Commission is committed to ensuring efficient and effective use of funding. To achieve this, we focus on several key areas of work, including procurement, contract management, performance management, and effective prioritisation. We have put in place a new procurement team so that we can ensure better value for money with our partners and suppliers. We have also strengthened our finance support to ensure that we are able to produce robust and accurate budgets and forecasts. These investments are necessary to ensure that every public pound is used wisely.

Measuring performance

Throughout our Corporate Plan we identify improvements we will deliver to benefit the public, parties and campaigners, electoral administrators and parliaments. We aim to measure the impact of these improvements using a range of performance indicators. We will use a mix of quantitative and qualitative measures, to drive continuous improvements in our procedures and skills. By default, performance and system data will be collected at the level of the four parts of the UK: Scotland, Wales, England, and Northern Ireland – in support of the accountability for our work.

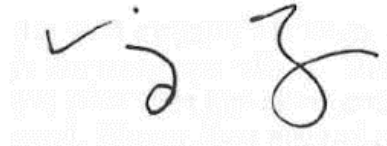
Our corporate performance indicators sit alongside a group which show the health of the electoral systems as a whole. These are called system indicators and measure the health of the electoral system as a whole and are not indicative of how we are performing as an organisation. They help guide actions by us and others (including elected members, government, campaigners and parties, electoral administrators and the police), and are sometimes called partnership/impact measures.

As part of the new wider UK Parliament Corporate Plan work, we are looking to re-visit our performance indicators taking into account any shifts of priorities or policy. Series of discussions and workshops to identify these measures will take place within all areas of the Commission.

We commend the enclosed estimate for the financial year 2025/26 to the Corporate Body and look forward to discussing it with you when appropriate. Please contact Andy O'Neill, Head of the Electoral Commission in Scotland, if you wish to discuss any of the above in the first instance.



Dame Sue Bruce DBE
Electoral Commissioner, Scotland



Vijay Rangarajan
Chief Executive and Accounting Officer