CONSUMER SCOTLAND

Annual Report and Accounts 2025-26

Easy read summary

Why we publish this report

We are Scotland's statutory consumer body. Each year we report on our work, how we are governed and how we have used public money.

Our role

Consumer Scotland was created by the Consumer Scotland Act 2020. We are a Non-Ministerial Office and are directly accountable to the Scottish Parliament.

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Reduce harm Help prevent harm to consumers.	**Build confidence** Help consumers deal confidently with businesses.	**Consumer voice** Help public bodies take consumer matters into account.	**Sustainability** Promote sustainable consumption.	**Fairness** Advance inclusion, fairness, prosperity and wellbeing.

We do this through advocacy and advice, representing consumers, research and investigations, consumer information, and ensuring access to a public database of recalled goods.

What this Annual Report and Accounts must show

✓	✓	✓
Performance What we did and how we delivered our statutory functions.	**Accountability** How we are governed, manage risk and look after public resources.	**Accounts** Our audited financial statements and required disclosures.

The accounts are prepared under the Public Finance and Accountability (Scotland) Act 2000 and the Accounts Direction issued by Scottish Ministers. They follow the Government Financial Reporting Manual. The Chief Executive, as Accountable Officer, is personally accountable to the Scottish Parliament for the proper and regular use of Consumer Scotland's finances and for economical, efficient and effective use of resources.

2025-26 at a glance

£7.34m	£7.301m	£2.84m	£7.274m
total budget	net operating expenditure	grants to third parties	grant funding received

Consumer Scotland operated within its £7.34 million total budget allocation for 2025-26. Grant funding came from the Scottish Government, the UK Government's Department for Business and Trade, and Scottish Water.

How public money was accounted for

Scottish Government grant in aid	£4.441m
Department for Business and Trade	£2.331m
Scottish Water	£0.502m
Total grant funding	**£7.274m**

Independent audit

Deloitte LLP audited the 2025-26 financial statements under the Public Finance and Accountability (Scotland) Act 2000. The auditor concluded that the financial statements give a true and fair view and were properly prepared. The auditor also concluded that, in all material respects, income and expenditure were regular and that the Performance Report and Governance Statement were consistent with the financial statements and prepared as required.

Governance and assurance

The Accountable Officer concluded that appropriate governance, risk management and internal control arrangements were in place for 2025-26 and up to the date of signing. No significant control failures, losses, breaches or complaints were identified during the year.

Other statutory reporting

The full report also explains how Consumer Scotland met wider public-sector duties, including the Islands (Scotland) Act 2018, the Fairer Scotland Duty, the Consumer Duty and reporting required by the Public Services Reform (Scotland) Act 2010. It includes required information on governance, remuneration and staff, risk, Best Value and climate-related financial disclosures.

This is a short, accessible summary. The signed Annual Report and Accounts 2025-26 remains the full statutory record.