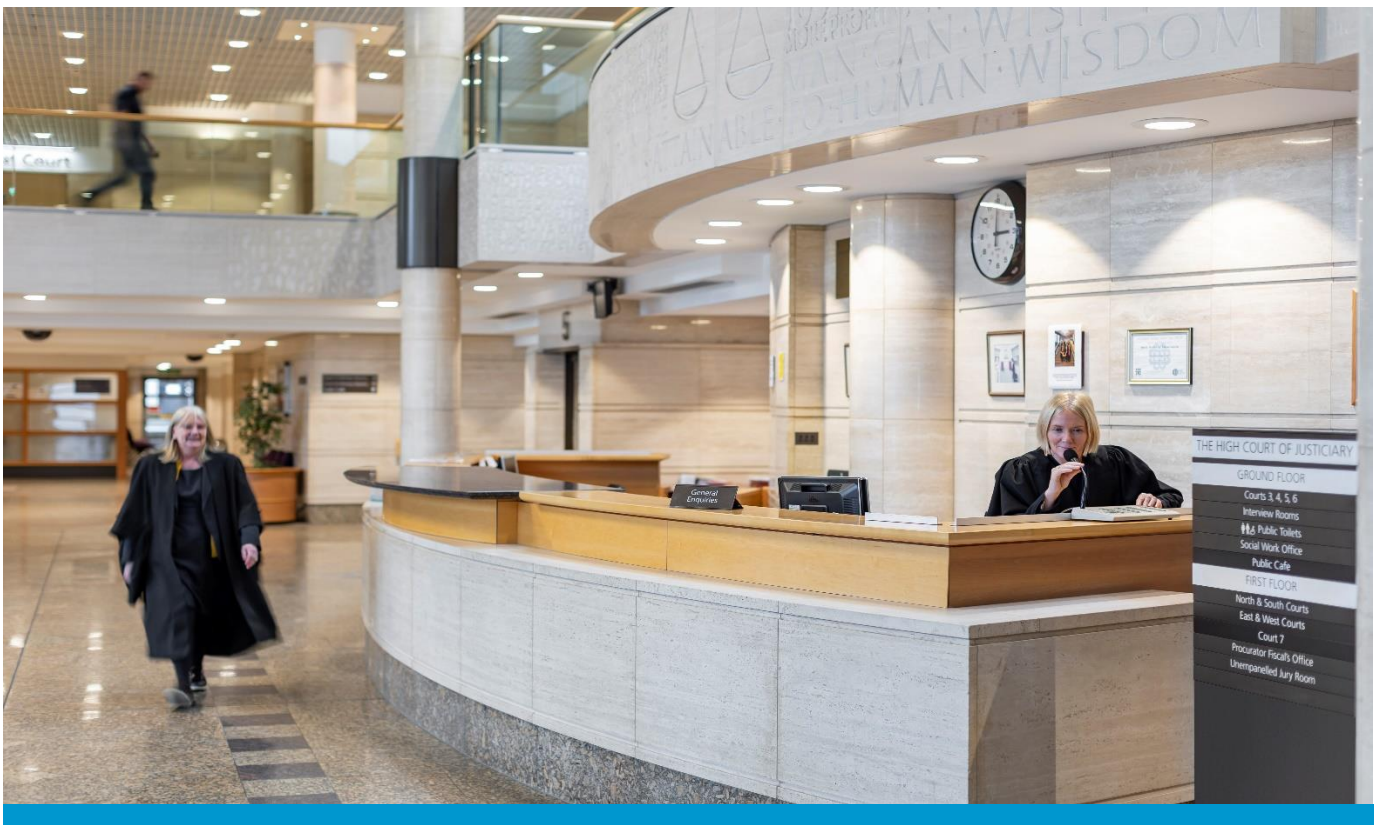


# ANNUAL REPORT AND ACCOUNTS



2023-24

# Scottish Courts and Tribunals Service

## **Annual Report and Accounts 2023-24**

Laid before the Scottish Parliament by the Scottish Courts and Tribunals Service in pursuance of section 67 of the Judiciary and Courts (Scotland) Act 2008 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

**August 2024**

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# Lord President's foreword

Rt. Hon. Lord Carloway

Lord President, Chairman of the SCTS Board

It is my privilege to present the Annual Report and Accounts of the Scottish Courts and Tribunals Service for 2023-24. Over the past year SCTS has continued to support justice, administering increasingly high volumes of cases and investing in new ways of working to improve services.



The criminal court recovery programme continued during the year. Scheduled levels of summary criminal trials should recover during 2024-25; slightly later than projected, due to higher than expected levels of case registrations. Solemn business is more challenging. The level of cases entering the system continues to grow. This is a trend that shows no sign of abating. Increased court capacity is in place to address this. Modelling indicates that, provided these resources are sustained, it will be possible to reach a stable level of outstanding cases in the High Court during 2025, with sheriff and jury case levels stabilising in the following year.

Since September 2022 the sheriff courts at Dundee, Hamilton and Paisley have been running a pilot which has been designed to reduce the number of unnecessary hearings at summary level. An interim evaluation of this was published in November 2023. A combination of judicial oversight, early disclosure of evidence, and meaningful discussions between the Crown and defence, have allowed a substantial number of summary cases to resolve earlier. This approach spares complainers and witnesses from stressful court appearances. It also frees up police officer time. The success led to the pilot being extended to cover domestic abuse cases in Glasgow and Perth in the first half of 2024. This approach will be rolled out to other courts over the course of 2024-25.

Legislation, which is required to deliver many of the recommendations from the Lord Justice Clerk's Review into the management of sexual offence cases, is under consideration by Parliament. Where legislation is not required, good progress continues. A fourth Evidence by Commissioner suite opened in Aberdeen in November 2023. A further three suites will be opened over the next two years. This will support legislation coming into force that will set a presumption that children under 16, and vulnerable witnesses, should have their evidence pre-recorded in all solemn cases. These also support the proposed approach for the new sexual offences court, that the evidence of all complainers should be pre-recorded.

Scotland's devolved tribunals experienced significant expansion in both business volumes and jurisdiction over the past year. The Local Taxation Chamber was created on 1 April 2023. This absorbed the work of Valuation Appeals Committees and the Council Tax Reduction Review Panel. Some 40,000 cases were transferred to the Chamber. Appeals registered by the Social Security Chamber increased by over 2,000. These were mainly about Adult Disability Payment. A hybrid hearing model was established. This allows the selection of greater choice of hearing to be held for each appellant.

A key priority for the Office of the Public Guardian has been the development of a new case management system. The first phase of that development, which will transform the Power of Attorney application process, is due to launch in the autumn of 2024. This will allow waiting times to return target levels.

The compassion, dedication and skill of the SCTS staff underpins all that we do. I record my thanks to them. The role of chairman of the SCTS Board continues to be made easier as a result of the expertise of my fellow Board members. Their commitment, guidance and support have been essential as we continue to manage an ambitious agenda; combining our traditional values of service with a desire to innovate and improve.

# 1. Performance report

## 1.1 Overview

### 1.1.1 Chief Executive's statement

Eric McQueen, Chief Executive, SCTS

The purpose of this performance report is to provide an overview of the Scottish Courts and Tribunals Service (SCTS) and its performance during 2023-24. This section of the Annual Report and Accounts sets out the purpose, structures, activities and functions of SCTS. It provides a summary of our operational and financial performance for the year and describes the key issues, risks and trends which influence our work.



Our purpose is supporting justice. Managing the day-to-day business of our courts, devolved tribunals and the Office of the Public Guardian is our top priority. The range of work we do is vast, complex and challenging to deliver. Our criminal court recovery programme continued during 2023-24. While the backlogs generated by the pandemic have been significantly addressed we continue to face growing business pressures, especially in relation to more serious criminal cases. Our aim is to reach a position where the number of scheduled trials across all criminal business types is around 20,000. Since commencement of the programme scheduled trials have reduced by over 17,000 and sit at just over 26,000 as at the end of March 2024.

There is widespread acknowledgement that the way in which complainers and witnesses experience the justice system can sometimes exacerbate the impact of prior trauma. A key goal for SCTS is to enhance the services we provide by becoming a trauma informed organisation. We have worked with partners, including the Scottish Government, members of the Victims Taskforce, and NHS Education for Scotland, to produce a [Knowledge and Skills Framework for Trauma Informed Justice](#). Our Education and Learning Unit is supporting the delivery of trauma informed practice training in line with the Framework. The first tranche of training – trauma informed organisational leadership, was rolled out to our Executive Directors and Senior Managers, from December 2023.

A major part of our reform activity is centered on enabling our users to interact with us by digital means. Over the past year we have enabled additional civil case types to be lodged electronically; increased the number of evidence by commissioner suites we have in operation and upgraded our tribunal case management systems to enable the electronic submission of appeals.

Our use of technology is also enabling us to improve access to, and the transparency of, the courts. In June 2023, the Court of Session became the first court in Scotland with a regular live streaming service. Certain cases in the Inner House (primarily the appeal court) are now streamed live. Since its launch, livestream hearings attracted over 134,000 users to the SCTS website, with a global reach.

The wellbeing of our staff is paramount. Over the past year SCTS has implemented a range of initiatives to raise awareness of the importance of everyone's wellbeing, to reduce the stigma associated with mental ill health, and to promote a supportive working environment and culture.

2023-24 is my last year as Chief Executive. It has been a privilege to lead SCTS over the past 12 years. The professionalism and expertise of the judiciary and our staff have allowed us to transform the organisation for the better. I am indebted to them for their unwavering support and commitment. I leave the organisation in very capable hands. Malcolm Graham was appointed as Chief Executive on 29 July. He comes with a wealth of experience and will no doubt receive the same level of support, expertise and innovation that I have been fortunate to enjoy.

## 1.1.2 Purpose and activities of SCTS

### Business model and environment

The Scottish Courts and Tribunals Service (SCTS) was established on 1 April 2015, following the merger of the Scottish Court Service (a Non-Ministerial Office established on 1 April 2010 by the Judiciary and Courts (Scotland) Act 2008) with the Scottish Tribunals Service (previously a delivery arm of the Scottish Government)<sup>1</sup>.

SCTS has a presence in many of Scotland's communities where court and tribunal business is conducted daily. We operate from 51 distinct locations across Scotland's [six sheriffdoms](#), together with 13 remote video witness sites. In total, our estate comprises 71 buildings made up of courts, vulnerable witness suites, tribunals and offices. Tribunals also make use of some 70 further venues across Scotland for hearings.

Our court locations, the [Office of the Public Guardian \(OPG\)](#), and our [Tribunals](#) administrative centres in Glasgow, Hamilton and Edinburgh are shown at Annex 3.

The function of SCTS is to provide or ensure the provision of the resources to support:

- the Scottish courts, devolved tribunals and their judiciary;
- the Lord President or his delegates in respect of his functions as Head of the Judiciary;

- the Sheriffs Principal in respect of their functions under the relevant provisions of the Courts Reform (Scotland) Act 2014;
- the Office of the Public Guardian and Accountant of Court; and
- the Scottish Sentencing Council, Scottish Civil Justice Council and Criminal Courts Rules Council<sup>2</sup>.

A three-year [Corporate Plan 2023-26](#) and our annual [SCTS Business Plan 2023-24](#) were published in April 2023.

This report details how SCTS carried out its functions in 2023-24 as required by section 67 of the Judiciary and Courts (Scotland) Act 2008 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

The Lord President's foreword, page 4, also forms part of this performance report.

#### Purpose and values

The purpose of SCTS is **supporting justice**. SCTS fulfils this purpose by providing the people, buildings and services needed to support the work of Scotland's courts, devolved tribunals and their judiciary and the OPG and Accountant of Court.

In delivering its purpose, SCTS must take account of the needs of the judiciary, of the people involved in proceedings and the wider public.<sup>3</sup>

Our work focuses on improving access to justice, reducing delay and cost within the justice system and maximising the use of technology to improve our services.

The core values we observe as an organisation and seek to promote in others are **respect, service and excellence**.

#### Structure of SCTS

SCTS is led by its Board. It has a judicial majority and oversees the administrative arrangements that support the judiciary in the delivery of justice. The SCTS Board meets at least six times per year<sup>4</sup>. Day-to-day management of the organisation rests with the Chief Executive and the Executive Team. Further information on the SCTS Board and Executive Team can be found in the Directors' Report, on pages 33-40.

Our purpose and strategic priorities are illustrated in our strategy map overleaf. It sets out how our priorities align with delivery of our purpose – supporting justice.

<sup>1</sup> Section 130 of the Courts Reform (S) Act 2014 facilitated the merger by extending the functions of the Scottish Court Service established under the Judiciary and Courts (Scotland) Act 2008 to include the administration of devolved tribunals.

As such the 2008 Act remains the founding legislation for the SCTS.

<sup>2</sup> Sections 61 and 62 of the Judiciary and Courts (Scotland) Act 2008.

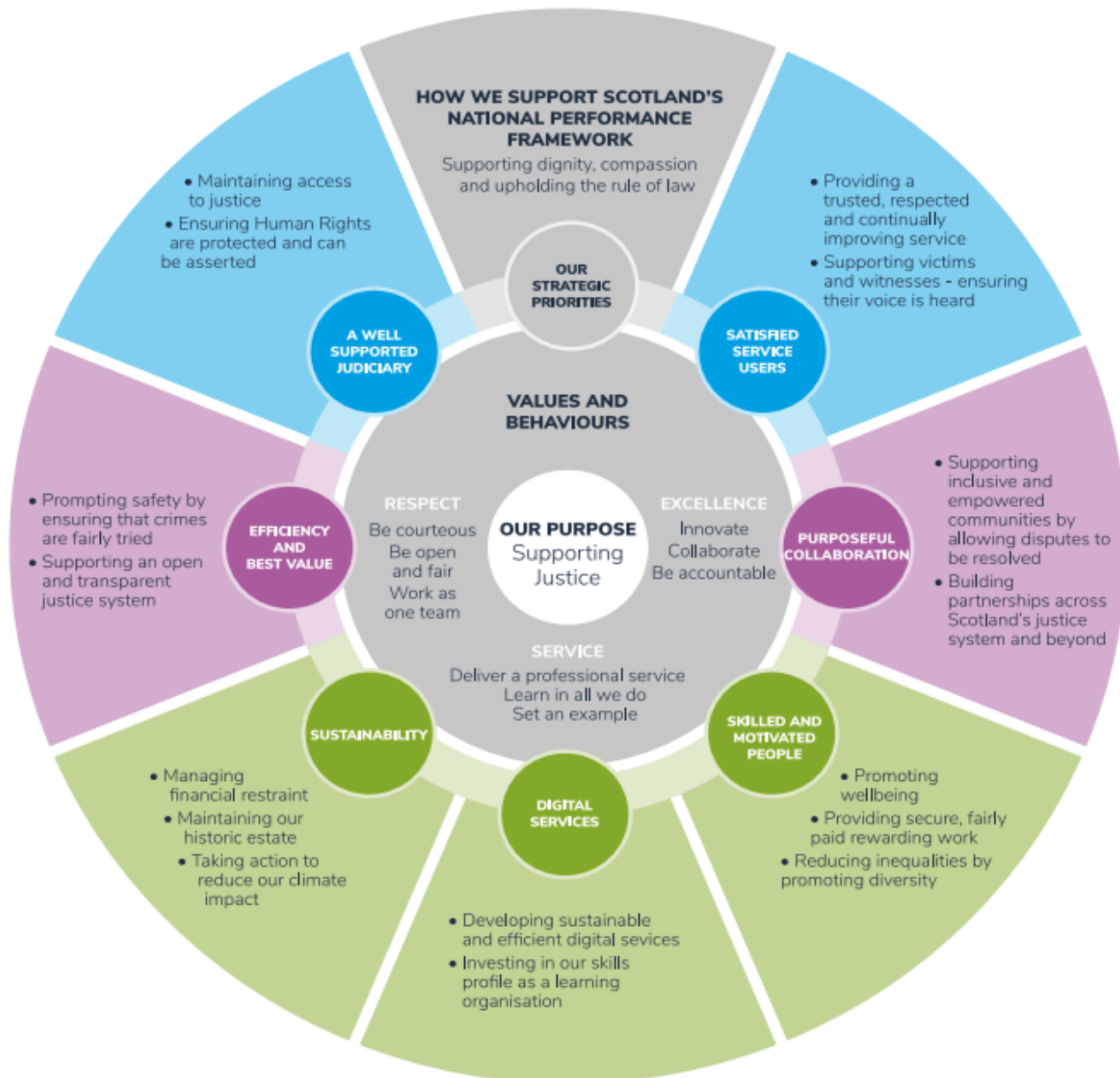
<sup>3</sup> Section 61(2) of the Judiciary and Courts (Scotland) Act 2008.

<sup>4</sup> Further information on the SCTS Board and its committees, including membership, standing orders, framework document and minutes of meetings can be accessed at [www.scotcourts.gov.uk](http://www.scotcourts.gov.uk).

## Our strategy

Our **Strategy Map** sets out our purpose, values and key behaviours that guide our priorities and work as we support Scotland's justice system. Our seven **strategic priorities** help us organise the work we do in the most effective way. They also demonstrate how that work contributes to a significant number of the outcomes and goals set out in Scotland's [National Performance Framework](#).

### SCTS Strategy Map



Whilst independent, we work collaboratively with the Scottish Government, the Justice Board for Scotland, and a broad range of justice agencies. The [Vision for Justice in Scotland](#), published in 2022, provides a common focus for all involved in the delivery of criminal and civil justice. Our work supports the delivery of its outcomes and goals.

The Vision was accompanied by a Year One Delivery Plan setting out the existing commitments, at that time, from justice agencies. A three year delivery plan was published in November 2023.

## Reform activity

Our [Corporate Plan for 2023-26](#) details the strategic objectives we are seeking to implement over this three year period. In support of achieving these objectives we set detailed outcomes in our Annual Business Plan. Our performance against the outcomes we set in our [Annual Business Plan for 2023-24](#) is summarised on pages 9 to 12 and full detail is included at [section 1.2.2](#).

Our business outcomes are organised under four key reform areas: Criminal Justice; Civil Justice; Tribunals and Office of the Public Guardian; and Corporate.

Reform Areas	Vision Statement
<b>Criminal justice reform</b>	<i>Supporting justice by developing a world class service for criminal court users – providing optimum digital solutions to support staff, the Judiciary and partners in the delivery of fair, accessible, effective and efficient criminal justice, inspiring confidence in all who use it</i>
<b>Civil justice reform</b>	<i>To support the Judiciary in the delivery of world class civil justice by leading and inspiring user-centred change to create more efficient and accessible services for all</i>
<b>Tribunals and Office of the Public Guardian reform</b>	<i>To provide high quality access to administrative justice for Tribunal's users and protection for vulnerable people and their families through the power of attorney and guardianship systems – by developing efficient, fair, user-friendly and responsive services</i>
<b>Corporate reform</b>	<i>To give our people the systems, processes, facilities and skills to deliver the best possible service</i>

Dedicated 'Change Labs', which are governed by Executive Action Boards (EABs), exist to direct the delivery of projects and change aligned to each reform area. Each EAB is chaired by an [Executive Director](#).

The services we deliver provide access to justice. We put users at the centre of design and delivery, aspiring to meet their changing needs and expectations – using technology to improve the service we offer. To help us achieve the outcomes we set over the past year, each business unit within SCTS produces its own annual plan, setting out more detailed priorities and activities on which they will focus. All our work is underpinned by our core values of **respect, service and excellence**:

### Our values and behaviours

RESPECT	SERVICE	EXCELLENCE
<ul style="list-style-type: none"> <li>• Be courteous</li> <li>• Be open and fair</li> <li>• Work as one team</li> </ul>	<ul style="list-style-type: none"> <li>• Deliver a professional service</li> <li>• Learn in all we do</li> <li>• Set an example</li> </ul>	<ul style="list-style-type: none"> <li>• Innovate</li> <li>• Collaborate</li> <li>• Be accountable</li> </ul>



### 1.1.3 Performance summary

Throughout the year, the SCTS Board monitored ongoing delivery of its 2023-24 Business Plan Outcomes (page 12 details all outcomes set). Twenty-one outcomes were set in the plan. Fourteen were fully completed. Six were partially delivered, with completion scheduled during 2024-25. One outcome was unable to be progressed, the transfer of the Mental Health Tribunal for Scotland into the First-tier Tribunal for Scotland. This is because legislation was not able to be laid in Parliament to effect the transfer. A more detailed year-end report on all 21 outcomes is available on the [SCTS website](#). Commentary on a range of the outcomes delivered during the year is available in the [Development and Performance](#) section of this report.

Over the course of 2023-24, SCTS has fulfilled its purpose of supporting justice by playing a leading role in significant reforms across Scotland’s justice system whilst maintaining the day-to-day business of the courts, tribunals and the Office of the Public Guardian.

The **criminal court recovery programme** continued during 2023-24. Since its introduction, scheduled trial levels have reduced by over 17,000, and sit at just over 26,000 as at the end of March 2024. This has been achieved while managing a sustained increase in solemn business levels (cases involving a jury) which increased by 28% in 2023-24 when compared to 2021-22.

The aim of the criminal court recovery programme is to reach a position where the number of scheduled trials, across all criminal business types, is around 20,000. This represents a manageable level

of cases in the system. Three sheriff courts (Dundee, Hamilton and Paisley) are running a pilot to reduce the number of unnecessary hearings at summary case level (cases in the Sheriff Courts that don’t involve a jury). The Summary Case Management (SCM) pilots have been running since September 2022.

As a result of the pilot over 250 summary trial diets have been avoided, reducing case loadings and sparing victims and witnesses from giving evidence. There has also been a 25% reduction in the first citation of civilian witnesses in domestic abuse cases and a 34% reduction in the first citation of police witnesses in such cases.

The success of the pilot courts has led to the pilot being extended to cover Domestic Abuse Cases in Glasgow Sheriff Court from January 2024. The final evaluation report is due to be published in summer 2024.

SCTS is taking steps to become a trauma informed organisation in line with the [Knowledge and Skills Framework for Trauma Informed Justice](#). This is a key element of our approach to service design as the way in which complainers and witnesses experience the justice system can sometimes exacerbate

the impact of prior trauma or lead to re-traumatisation.

The framework has three levels: **Trauma Informed, Trauma Skilled and Trauma Enhanced** – in recognition of the fact that staff in different roles need in order to recognise and respond effectively to the impact of trauma.

Training for SCTS staff has already begun. The first tranche of training – trauma informed organisational leadership, was rolled out to our Executive Directors and Senior Managers, from December 2023.

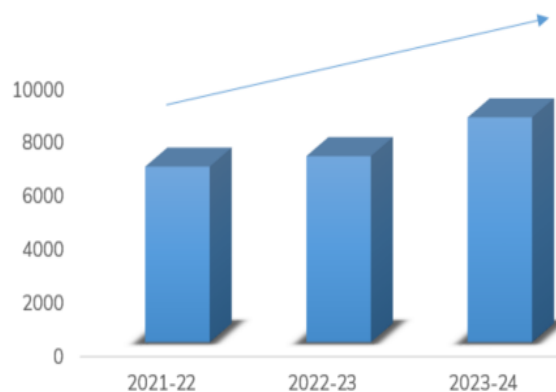
A fourth **Evidence by Commissioner (EbyC) suite**, based in Aberdeen, opened in November 2023. Over the past year more than 700 witnesses in the High Court alone have had their evidence pre-recorded, supporting the most vulnerable to give their evidence in advance of trial. The implementation of these suites is a good example of taking a trauma informed approach to service design.

Our work to establish a **Trauma Informed Domestic Abuse court model** and introduce a **virtual custody model** will continue during 2024-25. These reforms provide an opportunity to transform the way we do business delivering real benefits to complainers and witnesses by

reducing the potential for re-traumatisation and providing a more supportive environment with dedicated services at police custody units for the accused.

Our civil **Integrated Case Management System (ICMS)** continues to develop, providing consistency of process for

Solemn Case Registrations - up by 28%



solicitor firms who litigate in the courts; and affording quicker access to case information for solicitors, alongside improved system and data security.

On 31 May 2023 we launched a [new Civil Online portal](#) to coincide with the implementation of new [Simple Procedure Rules](#). The launch of the new portal was the culmination of a 12-month project enabling parties and solicitors to lodge, respond to and track a Simple Procedure claim online.

As we continue to enhance the range of digital services we provide, our aim is to provide a service that everyone can use. This includes those with disabilities, those who have no access to the internet and those who may lack the skills or confidence to use it. In July 2023 we launched a [protected characteristics survey](#), ensuring that future development of Civil Online best meets the needs and requirements of our users.

Each year the Scottish Government publishes its [Programme for Government](#), detailing the legislation it will take forward in the coming year and beyond. It includes a legislative programme for the next parliamentary year to drive forward change and improvement.

The Scottish Civil Justice Council (SCJC) prepares draft rules of procedure for the civil courts and advises the Lord President on the development of the civil justice system in Scotland. SCTS works to support the changes made by Government and the SCJC. As processes become increasingly digital this can require quite significant development to – and investment in – systems to ensure they provide the services required. Over the past year we have delivered changes to support the implementation of a

range of Acts (e.g. Age of Criminal Responsibility (Scotland) Act; Abusive Behaviour and Sexual Harm (Scotland) Act etc.).

We continue to strive to improve access to, and the transparency of, the courts. In June 2023, the Court of Session became the first court in Scotland with a regular [live streaming service](#).

Allowing cases to be viewed remotely by the public improves access to justice and helps to inform and educate about the work of the judiciary and the court – allowing interested parties to view proceedings when they are unable to attend in person. Since its launch, livestream hearings attracted over 134,000 users to the SCTS website, with a global reach. Proceedings were viewed by interested parties from as far afield as Australia, New Zealand, USA and across Europe.

SCTS provides the administration for devolved tribunals in Scotland. This includes all tribunals that have transferred into the First-tier Tribunal for Scotland, and the Upper Tribunal. SCTS also provides administration for the Mental Health Tribunal for Scotland (MHTS) and the Pensions Appeal Tribunal Scotland (PATS), both of which currently sit outwith the Tribunals (Scotland) Act structure (see the diagram below).

It was anticipated that the transfer of MHTS into a new Mental Health

Chamber of the First-tier Tribunal for Scotland would be completed during 2023. However, draft regulations have yet to be finalised and laid in Parliament. A prospective date of transfer is awaited from the Scottish Government.

Under the leadership of the President of Scottish Tribunals, there was significant expansion of business volumes and increases in jurisdiction across devolved tribunals. The number of cases received was in excess of 17,000 in 2023-24. This is an increase of just over 5,500 on 2022-23 (excluding a one-off historic backlog of cases administered by Local Taxation Chamber during 2023-24). It is anticipated that the number of cases will rise again in 2024-25 to approximately 26,000.

In 2023-24, a key priority for the Office of the Public Guardian (OPG) was scoping out and finalising plans for the implementation of a new case management system to replace the legacy system, SIGMA.

The project has been split into three phases with funding secured for Phase 1. The first phase will see the delivery of a new Power of Attorney (PoA) application system which is expected to go live in the autumn of 2024.

Over the past year the number of PoA registrations has increased by approximately 24.5% (circa 62,000 cases were registered in 2022-23



and just over 77,000 in 2023-24). Due to the volume of new cases, it has not been possible to reduce waiting times for the registration of PoAs. However, with the introduction of the new case management system it is anticipated that waiting times for new applications will recover. OPG still provide an expedited 5 working day registration service where a case needs to be processed urgently.

The wellbeing of our staff is paramount. Over the past year SCTS has implemented a range of wellbeing initiatives, raising awareness of the importance of everyone's wellbeing, providing additional support for mental ill health, and support for carers.

We recognise the importance of providing an inclusive workplace where everyone feels valued for who they are and the contribution they make – regardless of age, religion or belief, race, sexual orientation, gender identity or disability.

SCTS were awarded the [Employers Network for Equality and Inclusion \(enei\) Silver Award](#) in this year's Talent Inclusion and Diversity Evaluation (TIDE) benchmarking exercise, ranking 19th out of 171 organisations who participated and 3rd out of the 17 national, regional and local government organisations who received an award.

In May 2023, we rolled out our new performance management system – “MyCareer”. To support staff, new modules on our people system, iTrent, were developed to record performance and development objectives, monthly conversations and end of year reflections – enabling staff and managers to access and manage all performance management processes electronically.

Over the course of 2023-24, our Education and Learning Unit (ELU) made significant progress to improve our learning offerings in respect of technical training and developing the next generation of leaders. Following an in-depth review, ELU introduced a new technical training approach – moving away from classroom-based teaching. Our training team is now visiting courts and conducting virtual sessions to address individual or shared technical queries.

Our Direct Entrant Executive Officer (EO) Development Programme for 2023 ran for a period of 26-weeks, providing an accelerated learning pathway to becoming a summary criminal clerk. The programme exceeded operational expectations with all participants now deployed throughout the service. The success of the programme was externally recognised when SCTS won the prestigious People Development Programme of the Year award at [the Learning Awards Ceremony](#) in London in February 2024.



As part of the Scottish Government's (SG) shared services programme, we have been working in collaboration to prepare for the implementation of the new Oracle Fusion Cloud Accounting system. The new system is scheduled to go-live on 1 October 2024.

Our Procurement team have continued to deliver savings on the contracts we utilise. Over the past year the team have realised £680k of

cash savings and £421k of non-cash savings from SCTS locally-led projects. A further £2.2m of cash savings were secured in the first two quarters of 2023-24 through working collaboratively with the Scottish Government on national contracts.

Making best use of technology creates the opportunity for both savings and service improvements. Over the past year, SCTS has been re-developing its [core website](#). The new corporate site will be launched in June 2024. This will make it easier for the circa 100,000 users every week to access the information they need.

The newly published SCTS [Sustainability Strategy for 2024-2027](#) sets out how our work to support justice can be done in a way that uses our resources most efficiently, making a substantial contribution to tackling climate change and to protecting Scotland's environment.



SCTS has a target of a 2.5% year-on-year reduction in carbon output, using 2016-17 total carbon output as the current baseline. In 2023-24, SCTS reduced its carbon emissions by 13.5%. A more detailed report setting out progress made each year is published on the [Sustainable Scotland Network Website](#).

## Performance against business outcomes 2023-24

Business Outcomes 2023-24				Complete
				Part complete
				Not complete
Criminal Reform Outcomes	Civil Reform Outcomes	Tribunals and OPG Outcomes	Corporate Outcomes	
We will continue to reduce criminal case backlogs, delivering additional court capacity through the court recovery programme, measuring progress against modelled analysis and publishing monthly data reports to illustrate progress made.	We will continue to enhance our civil case management system – completing its coverage of all case types in the Court of Session and migrating all live cases.	We will, in collaboration with the Scottish Government, support the transfer of the Mental Health Tribunal for Scotland into the First-tier Tribunal for Scotland.	We will work with the Scottish Government as they develop a new finance system for public bodies – enhancing our tracking and reporting on spend and budget management.	
We will work in collaboration with justice organisations to develop and implement virtual custody courts.	We will increase the number of cases in which we can accept electronic submission of civil case documentation.	We will develop our case management system to manage the expansion of business in the Social Security Chamber.	We will improve both access to and the quality of our people services and data by migrating our recruitment and performance management system onto iTrent (our new people services system).	
We will finalise the process for the management of a trauma informed domestic abuse court model, testing and exploring the approach for such cases in Aberdeen, prior to a potential rollout across Grampian, Highland and Islands.	We will assess the measures required to provide assisted digital support to those that need it to use our civil case management system, considering both service accessibility and support in its use – in line with Digital Scotland Service Standards.	We will establish a new tribunals hearing strategy, making best use of hybrid, virtual and in-person hearings to enhance access to justice whilst delivering a sustainable and resilient business model.	We will review our approach to sustainability – publishing a new strategy that sets out our approach to Net Zero whilst continuing to make low carbon investments in across the SCTS estate, supported by initiatives such as the Scottish Central Government Energy Efficiency Grant Scheme.	
We will continue to support the work of the judiciary in implementing the recommendations of the review of the management of sexual offence cases, developing a supportive, trauma-informed approach and supporting the Scottish Government in the development of legislation	We will ensure that our case management systems and processes keep pace with changes in law or procedure promoted by the Scottish Government or the Scottish Civil Justice Council – including the refresh of simple procedure rules.	We will develop and launch the first phase of a new case management system in the Office of the Public Guardian.	We will establish a new digital learning platform and a revised training and development framework that provides access to knowledge and support when and where required.	
We will continue to support the summary case management pilots, by supporting the judiciary to minimise the number of summary cases that are set down for trial unnecessarily, reducing late pleas of guilty and decisions on discontinuation of cases—delivered through judicial case management and early disclosure of evidence.	We will build our capacity to provide video access and live streaming of significant civil hearings where it is in the public interest – installing facilities to support this approach in two courtrooms within the Court of Session.	We will continue to address case backlogs in the Office of the Public Guardian, reducing waiting times for the processing of Power of Attorney applications.	We will promote equality, diversity and inclusion through the delivery of our Equality Outcomes, promoting awareness and understanding of equality and diversity, to improve services.	
			We will generate savings in excess of £0.5m through improved procurement practices	

## Financial performance 2023-24

The original budget allocated to SCTS in the 2023-24 Budget Bill was £147.6m. During the year, budgets are subject to revision and adjustment via the Scottish Government Autumn Budget Revision (ABR) and Spring Budget Revision (SBR) processes. The total budget, including Annually Managed Expenditure (AME), was £194.5m.

The Departmental Expenditure Limit (DEL) underspend of £1.1m (FY 2022-23: £3.5m underspend) comprised a cash and non-cash surplus of £0.9m and £0.2m respectively. This underspend position (which represents 0.6% of the allocated budget) was delivered in a complex year with public sector pay settlements higher than budgeted, unexpected Reinforced Autoclaved Aerated Concrete (RAAC) costs at Airdrie Sheriff Court, labour and material inflation and judicial pension increases. These resource pressures were alleviated through favourable civil fee income streams (e.g. Personal Injury Claims, Commissary receipts and OPG activity) together with timely reprioritisation of emerging underspends. Due to an earlier than planned exit from an existing lease arrangement, accelerated works on the Dundee Justice Hub project were required. This largely explains the Capital (CDEL) overspend (£0.8m) which the Scottish Government's Accountable Officer formally approved post-SBR.

### Financial performance summary (£000's)

Budget Classification	2023-24					Restated 2022-23
	Budget Bill	ABR/SBR	Total Revised Budget	Outturn	Variance (Outturn v Budget)	Outturn
Fiscal Resource	105,358	36,359	141,717	140,041	(1,676)	135,030
Capital	12,700	4,228	16,928	17,729	801	16,829
Non-Cash	29,588	3,957	33,545	33,306	(239)	30,848
<b>DEL Total</b>	<b>147,646</b>	<b>44,544</b>	<b>192,190</b>	<b>191,076</b>	<b>(1,114)</b>	<b>182,707</b>
CAME (Capital)		2,000	2,000	61	(1,939)	-
RAME (Resource)		329	329	(28)	(357)	285
<b>HMT Total</b>	<b>147,646</b>	<b>46,873</b>	<b>194,519</b>	<b>191,109</b>	<b>(3,410)</b>	<b>182,992</b>

The AME outturn position is mainly due to provision movements. The significant CAME underspend relates to a downward revision with respect to capitalised dilapidation provisions i.e. a technical accounting adjustment. These budget lines were restricted for specific activities only, did not have a cash element associated with them and could not be repurposed.

With respect to the Statement of Comprehensive Net Expenditure (SoCNE), the net operating expenditure is £172m. In comparison to the above outturn, summary capital additions are not included in the SoCNE and these reconciling items are detailed within Notes 6a, 8a and 9 (see table below).

### Reconciliation of outturn to net operating expenditure (£000's)

	Outturn
<b>Net Outturn per SoCNE</b>	<b>171,987</b>
Add: PPE additions (note 6a)	13,297
Add: Intangible additions (note 8a)	4,498
Add: ROU lease additions (note 9a)	1,327
<b>Capital Additions</b>	<b>19,122*</b>
<b>Outturn</b>	<b>191,109</b>

\*Capital grant (£1,331k) is treated as capital DEL income within the outturn statement.

### 1.1.4 Key issues, risks and future trends

Ensuring that court and tribunal business is managed effectively is our core function. It relies on a number of independent agencies working together to ensure that people can assert their rights and settle disputes. Our work is significant in volume, increasingly complex in nature and subject to a high degree of political, public and media scrutiny.

For these reasons, SCTS places a strong emphasis on planning, identifying and managing risk, and making improvements through sound performance and change management. Predicting future changes both in our sector and society generally is important so we can manage and react effectively to them.

The SCTS Board, supported by its Audit and Risk Committee (ARC) and the Executive Team, consider the **key risk areas that must be managed** to support the business, deliver our priorities, and maintain sound controls – based on recognised standards of good governance.

**Corporate risks** are kept under regular review by the Executive Team, and are formally reviewed at least quarterly by the ARC. The Board sets the overall approach to risk and holds an annual workshop involving members of all its Committees and the Executive Team – at which the strategic risk categories and major risks facing the organisation are reviewed.

The Corporate Risk Register was updated throughout the year to ensure it remained current. The SCTS risk heat map and approach to risk scoring is detailed at the bottom of

page 16. A summary of strategic risks is provided at page 17.

During 2023, the ARC approved a refined approach to defining and managing the SCTS' 'risk appetite' (full details are available on page 18).

Much of our work is demand-led. Predicting **business volumes** helps us match capacity to demand, and adapt to shifting trends.<sup>5</sup>

Operational performance is monitored at both the local management level and through **organisational KPIs**, reviewed by the SCTS Board (full details are available in section 1.2.1).

In their ongoing planning, oversight and assessment of future demand, the Board has identified a number of key risks and trends that may impact on future performance.

#### 1. Service resilience

The [criminal court recovery programme](#), which commenced in September 2021, has been a continued focus over past years. A key issue to manage, in balancing the need to reduce the number of scheduled trials, has been a sustained increase in solemn business volumes over the past few years (28% increase in 2023-24 when compared to 2021-22).

To manage the impact of the increased solemn business, and continue to reduce the number of outstanding scheduled trials, in April 2023, recovery resources were switched from summary to solemn business. A continued increase in solemn court capacity will be required in the long-term to manage this continued growth.

Concerns relating to the use of Reinforced Autoclaved Aerated Concrete (RAAC) emerged in the UK during 2023. SCTS has over 70 premises – but only 10 were built or had major works carried out during the period that RAAC was commonly used. Full structural surveys of all 10 were conducted – confirming that only Airdrie Sheriff Court had RAAC.

Airdrie Sheriff Court is a five court complex. Four of the court rooms were initially closed as a precaution. One court was able to remain open and another safe area of the building was repurposed to provide a second courtroom. The separate Justice of the Peace Court building was also used. Considerable efforts have been made during the year to maintain scheduled business and to address the risks posed by the presence of RAAC. One of the four closed courtrooms was remediated and was back in use by the end of March 2024. A further two courts will be brought safely back into operation by September 2024. In order to maintain business a range of short-term contingency measures were introduced, which included: all procedural civil business being moved online; sheriff solemn trials being dealt with at Lanark Sheriff Court; and all Justice of the Peace business being dealt with at Hamilton Sheriff Court.

Plans for further remediation within the building at Airdrie are under development. Long-term solutions, that would require significant development and investment, are also being explored.

Over the past year a particular risk to the successful delivery of operational business in our courts has been

<sup>5</sup> Detailed data on business volumes is available at Annex 1 of this report

resourcing issues experienced by GEOAmev (prisoner escort service). They had significant staffing shortages that were impacting on their ability to meet their court obligations. These resourcing constraints led to delays in the transfer of prisoners to courts which impacted on the efficient running of custody and trial courts.

To support the wellbeing of all involved in custody courts, Sheriffs Principal took the decision to [set time limits on custody courts](#). Work is also being progressed to implement a solution for Virtual Custodies – negating the need for prisoners to be transferred from Police Custody Units to the Courts.

The Scottish Prison Service, who manage the prisoner escort service contract on behalf of Justice partners including SCTS, have ensured that GEOAmev has taken steps to improve the staffing situation. This appears to be having a positive impact. Following the pausing of solemn trials in Lerwick, Kirkwall, Portree, Stornoway, Lochmaddy and Wick, assurances have been given by GEOAmev that they will be able to properly resource the courts from spring 2024. The Sheriff Principal has since instructed that solemn trials should [recommence](#) in those courts.

## 2. Resourcing

To manage the increase in criminal case volumes and support the criminal court recovery programme, for the second successive year we ran a Direct Entrant Executive Officer recruitment campaign in 2023. A total of 23 people were recruited with a development programme put in place, which ran for a period of 26 weeks. This programme provided an accelerated learning pathway to becoming a summary criminal clerk of court via a comprehensive range of technical training, in-court coaching and delivery of first line leadership

development modules. The programme exceeded operational expectations with all participants now deployed throughout the service. Developing the leaders of the future is critical for any organisation to ensure it can continue to flourish. SCTS commenced an annual talent programme in July 2022 aimed at developing those with the potential to progress from their current roles to more senior positions. In October 2023, 15 members of staff completed the programme. A further cohort of 24 commenced training in October 2023.

## 3. Financial Resourcing

Key risks to the SCTS is managing within its budget allocation in 2023-24 were public sector pay settlements that were higher than budgeted, unexpected Reinforced Autoclaved Aerated Concrete (RAAC) costs at Airdrie Sheriff Court, labour and material inflation and judicial pension increases. These resource pressures were alleviated through favourable civil fee income streams (e.g. Personal Injury Claims, Commissary receipts and OPG activity) together with timely reprioritisation of emerging underspends and additional in-year funding to cover additional staff costs.

## 4. Meeting our users' needs

SCTS is committed to becoming a trauma informed organisation and reducing the risk of complainers and witnesses being re-traumatised by their experience of the justice process. Initial training for senior leaders has been rolled out and an e-learning toolkit resource launched. Training for all staff is to be rolled out in the summer of 2024.

SCTS created a fourth Evidence by Commissioner (EbyC) suite in Aberdeen, enabling the most vulnerable to have their evidence and cross examination pre-recorded, minimising further trauma and

obtaining the best evidence as early as possible. Further suites are due to be rolled out during 2024-25. The creation of EbyC suites is an example of taking a trauma informed approach to future service design.

## 5. Data and cyber security

As an organisation SCTS recognises the value of information and the importance of strong information governance and controls. Our approach to information governance delivers continuous improvements to our information management practices – as set out in the [SCTS Records Management Plan](#).

A greater reliance on digital services raises the potential impact of cyber-attacks. The evolving global threat of malware or ransomware attacks requires us to continually adapt. Cyber Essentials and Cyber Essentials Plus re-accreditation were achieved for the third successive year.

## 6. Supporting our workforce

The wellbeing and safety of all our staff remains paramount. During 2023, a Wellbeing Hour Pilot was launched to allow employees one hour per week of paid time to focus on wellbeing activities. We also established new National Wellbeing and Carers groups to promote workforce wellbeing. Recognising the importance of good mental health we have over 40 trained mental health first aiders across SCTS. These are volunteer employees who are trained to have confidential and non-judgemental conversations regarding mental health with colleagues and help to signpost them to support.

Our new performance management system, MyCareer, was launched in May 2023. It promotes monthly 'check-ins' with managers who are encouraged to explore the wellbeing and training support staff may need alongside performance discussions.

From 1 October 2024, all SCTS staff will move to a 35-hour working week (part-time staff will also reduce their hours by the equivalent pro-rata reduction). This change is aimed at improving employee wellbeing.

### 7. Sustainability

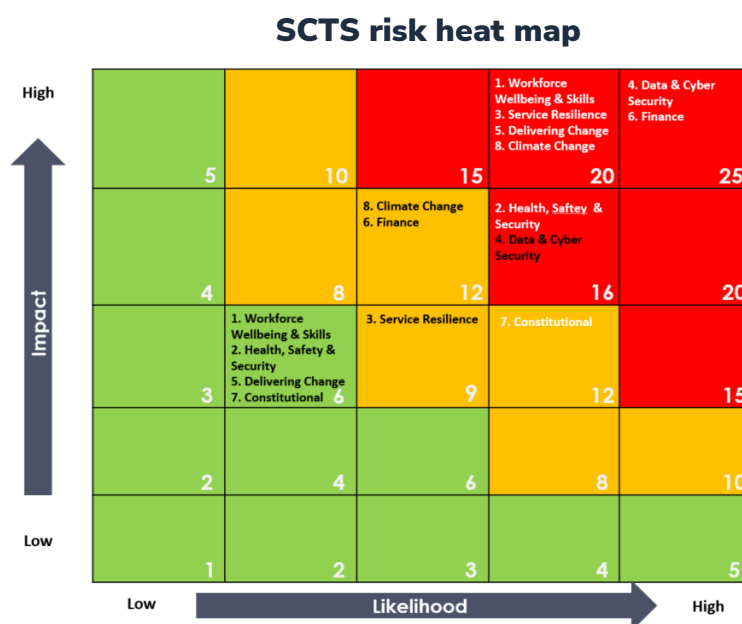
The SCTS [Sustainability Strategy 2024-2027](#) was published in April 2024. The Strategy sets out how our work to support justice can be done in a way that uses our resources most

efficiently and makes a substantial contribution to tackling climate change and protecting Scotland's environment.

SCTS has already made good progress in reducing emissions. The improvements we have made to the built estate, including the installation of solar panels and LED lighting, have helped make significant reductions (our CO<sub>2</sub> emissions have more than halved since 2010). But there is more to do. Courts and tribunals business

is delivered from a range of locations across Scotland, often from historic and listed buildings. This makes sustained progress towards the net-zero target challenging, particularly when public finances are constrained.

*This heat map is a graphical representation of the key strategic risks the SCTS is managing. The 8 top-level risks (set out in more detail overleaf) are scored for their likelihood (will they happen?) and impact (how significant would their effects be?). The white text shows the "untreated" risk score – e.g. how significant a particular risk would be if no action had been taken to mitigate the risk and the black text shows the "treated" risk score – the assessment of current likelihood and impact in view of the mitigating actions taken by the organisation.*



### SCTS risk scoring key

Risk scoring key		
Impact scores	Insignificant	1
	Minor	2
	Moderate	3
	Major	4
	Catastrophic	5
Likelihood scores	Rare	1
	Unlikely	2
	Possible	3
	Likely	4
	Almost certain	5
Risk score	Impact x likelihood	
<b>Current risk score: Definition of levels</b>		
Unlikely to occur and / or is fully manageable by SCTS	Low (1-6)	
May or may not occur and / or SCTS has influence in managing risk, but cannot control it completely	Medium (8-12)	
Very likely to occur and / or SCTS' ability to actively manage risk is limited	High (15-25)	



## Strategic categories and key corporate risks – Identified and mapped by the SCTS Board (at 6 April 2024)

Strategic risk category	Principal corporate risk monitored by the SCTS Board and Audit and Risk Committee	Untreated risk score March 2024	Treated risk score March 2024	Target risk score	Comments
Workforce wellbeing and skills	Failure to maintain a skilled, motivated and adaptable workforce to meet current and future needs	20	6	6	Working group established and overseeing implementation of a new operating model as the organisation transitions to a 35 hour working week. Direct Entrant EO programme won a major national award. A carers' hub with information on support and resources launched, and new process in place for employees. New flexible working policy launched and revised Dignity at Work policy produced.
Health, safety and security	Significant health and safety or security breach	16	6	6	All 10 building surveys now complete and RAAC only present at Airdrie Sheriff Court. Full health and safety mitigations in place at Airdrie SC. Overall, current operating model is robust. Effective risk management and safety measures in place to protect the public/service users.
Service resilience and continuity	Essential business and services compromised due to critical incident(s)	20	9	6	Continued good progress with the criminal court recovery programme. Contingencies in place to manage business at Airdrie following discover of RAAC, with ancillary accommodation for staff to in place end May and works to be bring 2 further court rooms back into operation by end of June (bringing 4 out of 5 court rooms back into operation). Longer term options being developed.
Data and cyber security	Significant data/system loss caused by failure in information management controls or cyber-attack	25	16	6	Work to enhance security/data protection remains a priority, given current environment and data breaches reported to the Information Commissioners Office. New process in place in respect of warrant applications, reducing potential for breaches. Cyber essentials & cyber essential plus re-accreditation in place for the third year.
Delivering change and post-pandemic reform	Failure to deliver planned key reforms in the SCTS Corporate Plan and broader Justice Strategy	20	6	9	Good progress continues to be made in progressing change initiatives and governance arrangements adding value. Resource requirements for prioritised change activity in 2024-25 agreed with the Executive Team, with close monitoring to mitigate risks in place.
Finance and resources	Financial shortfall impacts ability to resource and maintain core business or deliver reform programmes	25	12	12	SCTS secured sufficient funding through the 2024-25 budget process. The SCTS Board approved the allocation of funding at its meeting in March 2024. While the budget allocation addresses many of the pressures being faced, the need to secure further efficiencies and support in future remains paramount.
Constitutional and regulatory change	Wider policy/constitutional change impacts on SCTS' ability to deliver core business or reform	12	6	6	Ongoing monitoring of regulatory impacts. Assessment of how UNCRC Bill duties will impact on SCTS is ongoing. While volume of legislative change remains high this is being effectively managed.
Climate change	Failure to progress towards a sustainable carbon neutral position by 2045 as set by government	20	12	9	New carbon accreditation model has been procured and in the process of being implemented (replaces the Carbon Trust Triple Standard which SCTS held). Sustainability Strategy 2024-27 published in April and action plan to support delivery of objectives being developed.

## SCTS corporate risk appetite statement and levels

The SCTS Board has agreed a strategic Risk Appetite Statement to convey the organisation's current approach to risk management. This is based on a high level corporate statement plus five appetite levels that are assigned to each corporate risk.

### SCTS Risk Appetite Statement

The Scottish Courts and Tribunals Service approach to risk is founded on the importance of maintaining public trust and confidence in the justice system, in line with our purpose – 'Supporting Justice'.

Our approach to risk is based on the need to deliver our essential services in an effective, resilient, innovative and compassionate way. We manage risk to ensure that we provide a safe environment for all service users and staff – minimising exposure to reputational, operational, technical, security and compliance (or statutory) risks. At the same time, we recognise the need to accept and encourage higher levels of risk in some areas – to support innovation, to pilot new approaches and to maintain or improve levels in service the face of future challenges, including an uncertain economic and environmental outlook.

Our risk appetite is kept under review to ensure it is flexible, proportionate and fit-for-purpose. It supports sound decision-making and helps our people to be creative in their work to deliver the best experience for service users.

Acceptance of any risk is based on ensuring that the potential impacts and benefits are fully understood, with appropriate controls put in place.

This statement will be reviewed at least annually by the SCTS Board and its Committees, as part of their overall review of Corporate Risk.

### Risk Appetite Statements

Appetite Levels	Statements
<b>Very Low (adverse)</b>	SCTS is very reluctant to accept risks at this level. Avoidance of risk is essential in achievement of our core strategic or statutory objectives and priorities.
<b>Low (minimalist)</b>	SCTS aims to take decisions/undertake activities that are considered safe in achieving objectives at this level. This means the pursuit of opportunity is not a key driver.
<b>Medium (cautious)</b>	SCTS is willing to accept a degree of risk in order to deliver objectives at this level. Risks are deemed controllable and can be considered if resources exist to absorb potential increased costs, without impacting on key services or operational performance.
<b>High (open)</b>	SCTS aims to undertake activities that have a high degree of VFM, with stretching targets and the likelihood of success being a determining factor at this level. Failure in specific projects may be viable provided core ambitions/strategic priorities are not threatened.
<b>Very High (hungry)</b>	SCTS is keen to take risks and to innovate to maximise opportunities at this level – provided these are in keeping with our legal obligations, values and policies.

### Risk Appetite aligned to corporate risks

	SCTS RISK	Very Low	Low	Medium	High	Very High
1	<b>Workforce, Wellbeing &amp; Skills</b>		X			
2	<b>Health, Safety &amp; Security</b>	X				
3	<b>Service Resilience &amp; Continuity</b>		X			
4	<b>Data &amp; Cyber Security</b>		X			
5	<b>Delivering Change &amp; Post-Pandemic Reform</b>				X	
6	<b>Finance &amp; Resources</b>			X		
7	<b>Constitutional &amp; Regulatory Change</b>			X		
8	<b>Climate Change</b>			X		


## 1.2 Performance analysis

### 1.2.1 Performance measures – Business Plan outcomes and KPIs

In addition to reviewing progress against business plan outcomes, the SCTS Board appraises the organisation's performance on a quarterly basis through its **key performance indicators (KPIs)** scorecard. They are subject to annual review to ensure they remain relevant and sufficiently stretching. A summary of the KPI measures is on page 21. The full-year scorecard for 2023-24 is [published](#) on our website along with a descriptions and definitions document that describes the 18 KPIs contained in the scorecard – explaining what is measured, the performance thresholds, how the data is used to drive decision making and how and why it helps provide assurance.

The KPI measures are aligned to our strategic priorities. This allows the SCTS Board to maintain oversight of core service delivery, key operational and corporate processes and wider performance. In addition to providing an exception-based report on performance, the KPIs provide the SCTS Board with a means of assuring that the organisation is carrying out its activities as planned, **to mitigate key risks and manage uncertainty** so far as possible.

Throughout the past year, overall performance has been strong with 10 out of 18 indicators reporting as green in each quarter, with all measures reporting as green in Q4, except measure 6a, High Court Business Recovery, which reported as Amber. None of the measures were in exception for all of the year. Seven of the measures reported as Amber in one or two quarters, and one measure reported as Red for the first two quarters of the financial year. An extract from the Board Scorecard is detailed below, highlighting those measures which were in exception at any point during the year.

SCTS Board Scorecard 2023/24									
Strategic Priority	Measure	RAG Criteria			Q1 2022/23	Q2 2023/24	Q3 2023/24	Q4 2023/24	
		R	A	G					
3. Skilled and Motivated People	3a. Employee engagement	More than 4 indicators Amber or 2 at Red	3-4 indicators Amber or 1 at Red	All indicators Green or 1 - 2 at Amber	G	G	A	G	
	3b. Delivery of development activities	1 or more indicators at Red	2-3 indicators at Amber	All indicators Green or 1 at Amber	G	G	A	G	
4. Sustainable Buildings and Business	4a. Maintaining the estate	More than 5% below required expenditure level	Between 5% above & 5% below required expenditure level	More than 5% above required expenditure level	R	R	G	G	
6. Efficiency and Best Value	6a. High Court Business Recovery	At least two at Amber and one at Red or two at Red	Two or more indicators at Amber or one at Red	All indicators at Green or one at Amber but no Red	G	G	A	A	
	6c. Sheriff Court Summary Business Recovery	At least two at Amber and one at Red or two at Red	Two or more indicators at Amber or one at Red	All indicators at Green or one at Amber but no Red	A	A	G	G	
	6d. Justice of the Peace Court Business Recovery	At least two at Amber and one at Red or two at Red	Two or more indicators at Amber or one at Red	All indicators at Green or one at Amber but no Red	A	A	G	G	
	6e. Civil and miscellaneous business waiting times	More than 4 indicators Amber and/or more than 2 Red	3-4 indicators Amber and/or 2 Red	All indicators Green, or 2 Amber/and or 1 Red	A	G	G	G	
8. Financial Performance	8b. Fines and fee income	Less than minus 2.5% of forecast	Between minus 2.5% & minus 1.5% of forecast	From over-recovery to minus 1.5% of forecast	A	G	G	G	

#### 1. Measures 3(a) and (b): Employee engagement and Delivery of development activities.

These measures both reported as Amber in Q3. For employee engagement, this was because one sub-measure which relates to short-term absences, reported as

Red in Q3. Short term absence figures for that quarter were 6.5 days (2 days above target). This temporary increase was primarily due to flu, COVID and stress related absences. In Q4, short-term absence figures returned to within

performance threshold (below 4.5 days).

In relation to the delivery of development activities, two sub-measures reported as Amber in Q3. These related to the proportion of staff that were engaged in learning

activity via our online learning platform Delta (this missed the target by 2 percentage points), and the proportion of uptake at training courses against capacity. Both sub-measures reported as green in Q4 (a new approach to the delivery of technical training was introduced in Q4 which increased the uptake of training opportunities).

**2. Measure 4(a): Maintaining the estate**

The target spend on maintenance in 2023-24 was set at £5.3m. In the first two quarters of the financial year, sufficient budget had yet to be identified to meet the target spend. Due to underspends arising in-year, the maintenance budget was increased and the measure reported as Green in Q3 and Q4. Actual spend for the year was £6.45m (21.7% above target).

**3. Measure 6(a): High Court business recovery**

This measure reported as Green in the first two quarters of the year. However, both the trial delay and outstanding scheduled trial figures were above performance threshold in Q3 and Q4 meaning the measure reported as Amber. This was, in the main, due to a number of complex and lengthy multi-accused trials taking place, which reduced the throughput of cases.

**4. Measure 6(c): Sheriff Court summary business recovery**

In the first part of 2023-24, summary case registrations were higher than expected as Police Scotland and COPFS cleared their backlogs (an increase from 5,000 per month to 5,400). This meant we saw a temporary increase in trial delays and the number of outstanding scheduled trials, which meant the performance measure was outwith threshold. For the last

two quarters of the year the measure was reporting as Green.

**5. Measure 6(d): Justice of the Peace (JP) Court business recovery**

This measure reported as Amber in the first two quarters of the year. Performance returned to Green in Q3 and Q4. Within the JP courts, scheduled trials have now returned to the original baseline level (pre-pandemic levels). This is a result of a continued reduction in case registrations. As a recovery programme for this type of business is no longer required, a new measure will be devised in 2024-25 to provide assurance on the ongoing throughput/waiting times for business in the JP courts.

**6. Measure 6(e): Civil and miscellaneous business waiting times**

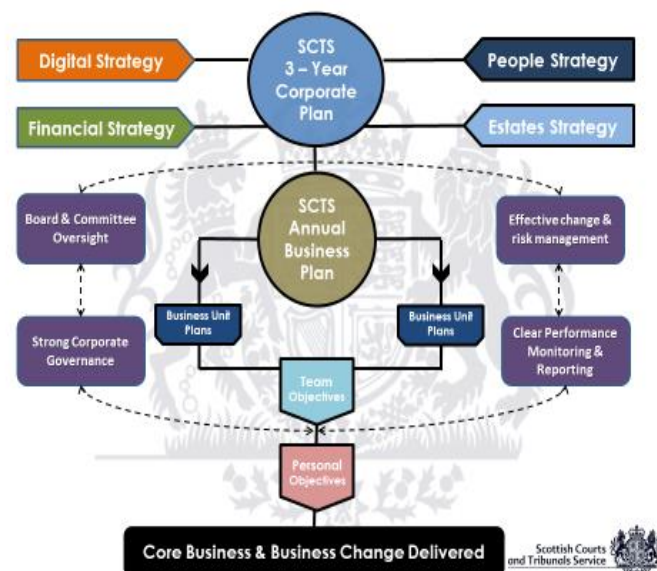
This measure is comprised of a basket of 10 sub-measures, which includes Court of Session, Sheriff Court civil and Office of the Public Guardian waiting periods and registrations. In the first quarter of the year the measure reported as Amber. This was a result of the first registration of guardianship orders within five working days which reported as Red (averaged 64% against a target of 94% or more). This reflects the ongoing challenge of managing an increase in case registrations (a 17% increase when compared to 2021-22). One other sub-measure reported as Red, which was in relation to the Court of Session civil court waiting times. This was a result of one long running civil proof that pushed out waiting times. The measure

reported as Green for the remainder of the year.

**7. Measure 8(b): Fines and fee income**

In quarter 1 of the year, fine income was estimated to be £0.9m behind target with civil fee income in line with budget. In the latter part of 2023-24, while fine income remained lower than target (£0.7m behind by the end of the year), civil fee income exceeded target and the measure reported as Green for the remainder of the reporting year. The increase in civil fee income was a result of increased personal injury cases and Power of Attorney registrations.

**Longer-term objectives and strategies** The annual performance reporting provided by our Business Plan Delivery Report and Board KPI Scorecard sit within a broader framework of the 21 strategic objectives set out in our Corporate Plan 2023-26. In addition to our annual work programme, the delivery of these longer-term elements is informed by our corporate strategies – these set out both the context and our medium-term agenda across the key enabling areas of people, estates, digital and finance, as set out in the diagram below.



## Summary of SCTS Key Performance Indicators at March 2024

Performance against the KPI measures is monitored quarterly by the SCTS Board, using its Performance Scorecard published on our website, assessing a range of measures relating to delivery of our seven Strategic Priorities. These are summarised below:

1 A well supported judiciary	
1a	Judicial satisfaction levels (Assessment of most recent judicial attitudes survey plus qualitative assessment by SCTS Executive Team)
2. Satisfied service users	
2a	User satisfaction levels (based on quantitative survey and assessment data, including SCTS Court User Survey data)
2b	Delivery our Change Programme
3 Skilled and motivated people	
3a	Employee engagement levels (based on staff turnover, absence levels, complaints and grievance monitoring and survey data)
3b	Delivery of development activities (based on proportion of staff who have engaged in and completed key learning and development activities)
4 Sustainable buildings and business	
4a	Maintaining the estate (assessment of investment levels to ensure backlog maintenance is being managed effectively)
4b	Sustainability and carbon reduction (assessment of the extent to which the organisation is meeting agreed carbon reduction targets)
5 Digital services	
5a	Automated and online transactions (assessment of the proportion of online fines transactions and payments made via automated systems)
5b	IT resilience and service (assessment of the resilience of core SCTS systems available for use when required)
6 Efficiency and best value	
6a	High Court business recovery (assessment of measures aligned to <a href="#">Criminal Court Recovery Modelling</a> )
6b	Sheriff Court solemn business recovery (assessment of measures aligned to Sheriff solemn <a href="#">Criminal Court Recovery Modelling</a> )
6c	Sheriff court summary business recovery (assessment of measures aligned to Sheriff summary <a href="#">Criminal Court Recovery Modelling</a> )
6d	Justice of the Peace Court business recovery (assessment of three operational indicators aligned to business recovery)
6e	Civil and miscellaneous business waiting times (assessment of 10 indicators measuring waiting times for civil and appellate business and guardianship orders administered by Office of the Public Guardian)
6f	Effective Tribunals Operations (assessment of 21 key operational indicators measuring effective administration)
7 Purposeful collaborations	
7a	Sufficient and effective collaboration (analysis of the overall quality and quantity of collaboration between the SCTS and key partner agencies)
8 Financial indicators	
8a	Expenditure profile (comparison of actual expenditure with profiled expenditure to the year end to ensure robust budgeting)
8b	Fines and fees income (comparison of actual fines and fees income received with profiled income to the year end to ensure robust profiling)

## 1.2.2 Development and performance 2023-24

### Criminal Reform

*Supporting justice by developing a world class service for criminal court users – providing optimum digital solutions to support staff, the Judiciary and partners in the delivery of fair, accessible, effective and efficient criminal justice, inspiring confidence in all who use it*

The **criminal court recovery programme** continued during 2023-24. Since its introduction scheduled trials have reduced by over 17,000, and sit at just over 26,000 as at the end of March 2024. The aim of the criminal court recovery programme is to reach a position where the number of scheduled trials across all criminal business types is around 20,000, which represents a manageable level of cases in the system.

The latest annual modelling report was [published](#) in December 2023. This indicates that summary criminal court scheduled trials are projected to reach a revised baseline during 2024-25, slightly later than previous modelling indicated, due to higher than expected case registrations. Solemn business is more challenging as the level of cases entering the system continues to grow and shows no sign of abating (solemn business volumes increased by 28% in 2023-24 when compared to 2021-22, the year the recovery programme commenced).

In April 2023, resources were switched from summary to solemn business to deal with the sustained increase in indictments being registered. This has had a positive impact. Our modelling indicates that, provided these resources are sustained, it will be possible to reach a stable – albeit higher – level of scheduled High Court case trials in 2025, with sheriff solemn case levels stabilising during 2026-27. A continued increase in trial court capacity will be required in the

longer-term to address this continued growth. Three sheriff courts (Dundee, Hamilton and Paisley) are running a pilot to reduce the number of unnecessary hearings at summary case level. The **Summary Case Management pilots** have been running since September 2022. An Interim Evaluation Report on the first 12-months of the pilot was [published](#) on 14 November 2023. Key achievements include: at least 250 summary trials that did not need to be assigned in the pilot courts; a 25% reduction in the first citation of civilian witnesses in domestic abuse cases; and a 34% reduction in the first citation of police witnesses in such cases.

The success has led to the pilot being extended to cover domestic abuse cases in Glasgow and Perth in the first half of 2024. The final evaluation report is due to be published in summer 2024.

A review into the **management of sexual offence cases**, led by the Lord Justice Clerk (Lady Dorrian), [published](#) its final report in March 2021. The review made a number of recommendations, including: the presumption of the pre-recording of evidence; the creation of a specialist sexual offences court; improving the experiences of complainers; taking steps to enhance juries' involvement; considering a time limited pilot of rape cases being presided over by a single judge with no jury; and adopting, as far as possible, elements of the Children's Hearing system.

Many of these changes require new legislation. The [Victims, Witness](#)

[and Justice Reform \(Scotland\) Bill](#) contains provisions that will enable many of the recommendations to be implemented. At the time of writing the Bill is at Stage 2 in the Scottish Parliament. Part 2 of the Bill aims to embed trauma informed practice in the criminal and civil courts.

It is widely acknowledged across the justice sector that the way in which complainers and witnesses experience the justice system can at times exacerbate the impact of prior trauma, and in some cases re-traumatise. This has a detrimental impact on their ability to participate in the justice process, can result in a lower quantity and quality of evidence being gathered, and can prevent or delay recovery.

SCTS is taking steps to become a trauma informed organisation. Our Education and Learning Unit is working in collaboration to support delivery of trauma informed practice in line with the [Knowledge and Skills Framework for Trauma Informed Justice](#).



This means supporting, in so far as possible, SCTS employees to respond to the needs of everyone affected by trauma across our business – our service users and SCTS employees.

The framework has three levels: **Trauma Informed, Trauma Skilled**

**and Trauma Enhanced.** Training modules have been commissioned by the Scottish Government in partnership with NHS-Education for Scotland, and in consultation with SCTS and other justice and third sector agencies. This means that a consistent standard of training will be provided across the justice sector. We are also providing face to face and virtual training sessions via accredited avenues.

Training for SCTS staff has already begun. The first tranche of training – trauma informed organisational leadership was rolled out to our Executive Directors and Senior Managers, from December 2023.

Level 1 Trauma Informed training is required for all SCTS staff. This will be delivered interactively through our online learning platform DELTA. This will be rolled out in the first quarter of 2024-25. Some roles will require further training at Level 2, or Level 3 – plans for this are under development.

A **fourth EbyC suite** in Aberdeen opened in November 2023. Over the past year more than 700 witnesses in the High Court alone have had their evidence pre-recorded, supporting the most vulnerable to give their evidence in advance of trial.

A further three suites will be opened over the next two years. This is to support the presumption that children under 16 and vulnerable witnesses should have their evidence pre-recorded in all solemn cases. These will also support the proposed approach for the new sexual offences court, that the evidence of all complainers should be pre-recorded.

While these evidence suites will cater for the vast majority of cases,

there will be vulnerable individuals for whom joining a hearing from an external venue is preferable, such as hospitals or from another country. To facilitate this, SCTS implemented a technical solution that enables witnesses to link directly through WebEx (video conferencing) into our evidence



suites from outside the SCTS estate.

Our work to establish a **Trauma Informed Domestic Abuse court model** represents another area that has the potential to transform the way we do business delivering real benefits to complainers without compromising the rights of the accused.

The model proposes the use of increased judicial case management by specially trained sheriffs, with specialist prosecutors appearing, and support being provided for defence solicitors to undertake trauma informed training. Over the course of the past year, we worked with other justice agencies to put the steps in place to test and evaluate the new model. The goal is to run a pilot court in Aberdeen, ahead of a potential wider roll out across Grampian, Highland and Islands. Work to implement the pilot court in Aberdeen is ongoing. We anticipate the first fully virtual trauma informed domestic abuse court will go live in Aberdeen in the summer of 2024.

SCTS remains committed to the development of a **national Virtual Custody (VC) model**. The aim is to

create a dedicated VC court system across Scotland. The approach has the potential to deliver real benefits for the needs of the accused, minimising transportation to our courts, and providing a more supportive environment with dedicated services at police custody units.

A programme steering group, led by Sheriff Principal Anwar and including other justice agencies, has been established to oversee the project. Technology and processes for managing virtual custodies have been developed and work will continue during 2024-25 to establish and embed the VC model.

Our solemn trials require 15 person juries. In 2023 just under **700,000 jury citations** were issued requiring each person who received a letter to make contact with the courts. To make engaging with SCTS on juror citations easier, in May 2023 we started to include a QR code on our citations. This enables recipients to enter information directly onto the Juror Portal, speeding up the process and making it more user-friendly.

Those who ultimately sit as jurors can also use the QR code to make an online claim for expenses using our Digital Expenses Payment System (DEPS). This online system, which was introduced in 2022, processes approximately 12,000 claims per year – ensuring jurors now receive their expenses more quickly and in a method suitable for their needs, whilst mitigating the risk of fraud. Where jurors are unable to make a claim online, they can call our dedicated digital expenses payment team who will provide support to ensure a claim can be made.

## Civil Reform

*To support the Judiciary in the delivery of world class civil justice by leading and inspiring user-centred change to create more efficient and accessible services for all*

Our civil Integrated Case Management System (ICMS) continues to develop. As we make progress towards a fully end-to-end digital system for civil business, our aim is to realise a range of benefits. These include: reducing the number of queries/requests dealt with by court staff; providing consistency of process for solicitor firms who litigate in both the Court of Session and Sheriff Courts; and providing quicker access to case information for solicitors, alongside improved system and data security. These changes expand both accessibility and access to the civil court system – helping us realise the ambition that the court is not simply viewed as a building, but as a service – accessible in a range of ways according to need.

On 31 May 2023 we launched a [new Civil Online portal](#) (an external portal that enables us to receive electronic documents directly into ICMS) to coincide with the implementation date of new [Simple Procedure Rules](#). The launch of the new portal was the culmination of a

12-month project to provide an updated and more user friendly portal, enabling parties and solicitors to lodge, respond and track a Simple Procedure claim.

The new portal continues to support the uploading of non-initiating Ordinary Action documents (documents in a civil claim, where the value exceeds £5,000) such as a list of witnesses and caveats (a procedure that informs parties when certain court orders are made, which could otherwise be granted without any prior notice).

In response to feedback from solicitors, we also improved Civil Online functionality, enabling solicitor firms to track progress, submit renewals and submit caveats to multiple courts at the same time.

As we continue to enhance ICMS, we ensure any new services are delivered in line with [Digital Scotland Service Standards](#). A key element of meeting the service

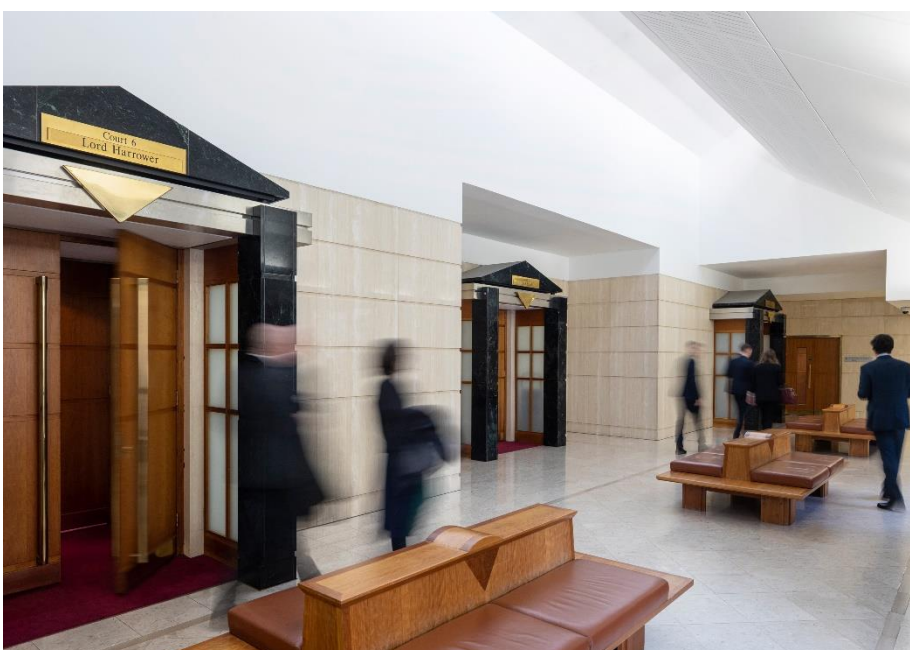
standards is providing a service that everyone can use. This includes those with disabilities, those who have no access to the internet and those who may lack the skills or confidence to use it. In July 2023 we launched a [protected characteristics survey](#), ensuring that future development of Civil Online best meets the needs and requirements of our users.

Feedback received from the survey has been collated. It is being analysed and the findings will be used to inform accessibility testing and future enhancements to our Civil Online portal.

### Civil Online

In January 2024 we successfully completed a substantial piece of work to upgrade the Microsoft .net framework (the technology that ICMS is built on). This represented the culmination of months of work and was essential to unlock future performance improvements, enhance security, maintenance and support. The upgrade offers many benefits as we strive to deliver services that allow our solicitors and staff to do their work efficiently.

As we look forward, Civil Online functionality will expand to provide Sheriff Court users the ability to lodge initiating Ordinary Actions and track Ordinary Action cases. This will significantly increase the percentage of cases that can be submitted electronically (ordinary actions account for approximately 30% of all civil business in our Sheriff Courts) and will increase the number of cases that can be tracked online by solicitors from 31% to





65%. Case tracking and the ability to submit non-initiating documents will also be extended to the majority of cases in the Court of Session.

In July 2023 [new court rules](#) came into force confirming that, by default, most procedural hearings in the Court of Session and Sheriff Courts will take place online while other business will be conducted in person (over 60% of procedural hearings in the Court of Session were dealt with virtually and over 80% in the Sheriff Courts in 2023-24). Hybrid modes of attendance (where some parties appear by remote means and others in-person within the court) may also be permitted, to provide maximum flexibility for the court and those participating in hearings.

As the rules of court provide flexibility as to how a hearing is conducted, it is important that SCTS continues to enhance the technology it has in its courtrooms. During 2023-24, approximately £1m was invested in upgrading 22 courtrooms, ensuring that evidence can be presented digitally and parties can appear remotely.

Each year the Scottish Government publishes its [Programme for Government](#), detailing the legislation it will take forward in the coming year and beyond. It includes a legislative programme for the next parliamentary year to drive forward change and improvement.

The Scottish Civil Justice Council (SCJC) prepares draft rules of procedure for the civil courts and advises the Lord President on the development of the civil justice system in Scotland. SCTS works to support the changes made by Government and the SCJC – as processes become increasingly

digital this can require quite significant development to – and investment in – systems to ensure they provide the services required. Our aim is to keep our systems up to speed with all legislative change – recognising that the resources available to deliver reform are limited and need to be carefully balanced between development and compliance activity.

Over the past year we have delivered changes to support the implementation of the:

- Age of Criminal Responsibility (Scotland) Act;
- Abusive Behaviour and Sexual Harm (Scotland) Act;
- Amended Simple Procedure Rules;
- Act of Sederunt (Attendance at Hearings) 2023;
- Case Management of Family and Civil Partnership Actions; and
- Telecommunications Infrastructure (Leasehold Property) Act.

In June 2023, the Court of Session became the first court in Scotland with a regular [live streaming service](#).

Allowing cases to be viewed remotely by the public improves access to justice and helps to inform and educate about the work of the judiciary and the court – allowing interested parties to view proceedings when they are unable to attend in person. Since its launch, livestream hearings attracted over 134,000 users to the SCTS website, with a global reach. Proceedings were viewed by interested parties from as far afield as Australia, New Zealand, USA and across Europe.

The live streaming of hearings in the Inner House of the Court of Session provides a solid foundation from which to explore further opportunities to promote open justice in Scotland's courts. Work is now progressing, in collaboration with others in the justice sector and broadcast media, to understand the key issues involved in extending digital access to criminal and civil hearings in Scotland, which will inform future development in this area.



## WELCOME TO COURT OF SESSION LIVE

**This hearing is being live streamed as part of the Scottish Courts and Tribunals Service's commitment to open justice.**

The public and the media are welcome to view the proceedings.

Please note that recording, storing or broadcasting the proceedings is only possible if permitted under the law on fair dealing or if authorised by the Lord President under the Judicial Office for Scotland Broadcast Protocol.

Any unauthorised capture, re-use, re-editing or redistribution of the material could attract liability for breach of copyright, in addition to the possibility of contempt of court proceedings.

## Tribunals and the Office of the Public Guardian Reform

*To provide high quality access to administrative justice for Tribunals users and protection for vulnerable people and their families through the power of attorney and guardianship systems - by developing efficient, fair, user-friendly and responsive services*

The Tribunals (Scotland) Act 2014 established the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland to create a cohesive structure of governance and operation for Scotland’s devolved tribunals. Each year, their work touches the lives of thousands of citizens, providing access to justice over a wide range of jurisdictions, drawing on the expert knowledge of professionals whose experience underpins the specialism of each tribunal.

SCTS provides the administration for devolved tribunals in Scotland. This includes all tribunals that have transferred into the First-tier Tribunal for Scotland, and the Upper Tribunal (where, the majority of, appeals from the First-tier tribunal are heard). SCTS also provides the administration for the Mental Health Tribunal for Scotland (MHTS) and the Pensions Appeal Tribunal Scotland (PATS), both of which currently sit outwith the Tribunals (Scotland) Act structure (see the diagram below).

It was anticipated that the transfer of the MHTS into a new Mental Health Chamber of the First-tier Tribunal for Scotland would be completed during 2023. However, draft regulations have yet to be

finalised and laid in Parliament. A prospective date of transfer is awaited from the Scottish Government.

Under the leadership of the President of Scottish Tribunals and the Lord President, there was significant expansion of business volumes and increases in jurisdiction across devolved tribunals – supporting the vision of providing judicially-led tribunals that are modern, efficient and user-focused.

The Transport Appeals panel (part of the General Regulatory Chamber) began to consider penalty charge notices (relating to the new Low Emission Zone in Glasgow) in June 2023. This will be followed by Dundee, Aberdeen and Edinburgh in 2024. In addition, [new regulations](#) which came into force in December 2023, enable local authorities to enforce penalties in relation to dropped footway parking, double parking and pavement parking. Following an initial appeal to the relevant local authority these can be appealed to the Transport Appeals panel. This new jurisdiction is estimated to increase the level of appeals lodged by over 3,000 in 2024-25 (see the

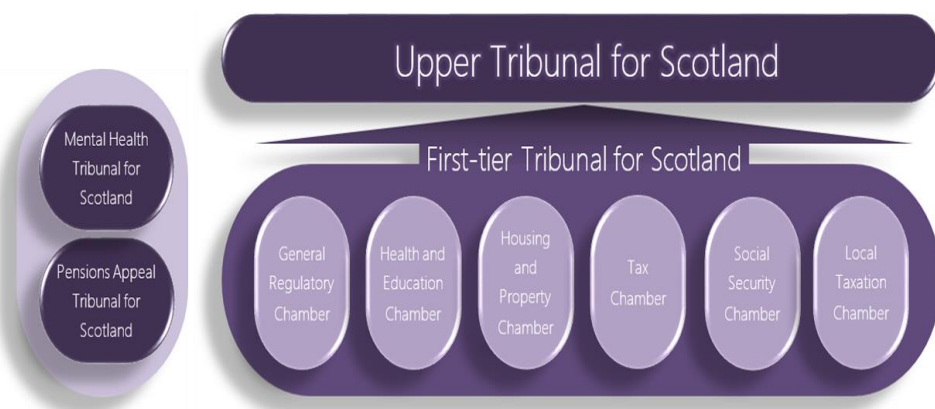
[SCTS Business Plan 2024-25](#) for Tribunal case volume projections).

The Local Taxation Chamber was created on 1 April 2023. This new Chamber deals with council tax, council tax reduction, water charges and non-domestic rates appeals (these are areas that were previously dealt with by Valuation Appeal Committees and the Council Tax Reduction Review Panel). A large number of cases transferred in from the Valuation Appeal Committees – over 40,000 relate to appeals of non-domestic rates. It is anticipated these cases will be cleared during 2024-25.

Within the Social Security Chamber the number of new appeals registered in 2023-24 increased by just over 2,000. This was mainly attributable to claims related to the [Adult Disability Payment](#) launched in August 2022. We estimate that there will be approximately 9,700 social security appeals lodged in 2024-25.

Across all devolved tribunals, the number of cases received was in excess of 17,000 in 2023-24 (excluding the one-off transfer of 40,000 cases transferred over from Valuation Appeal Committees). This is an increase of just over 5,500 on 2022-23. It is anticipated that the number of cases received will rise again in 2024-25 to approximately 26,000.

A great deal of work has been carried out to enable the effective transfer of new jurisdictions into the First-tier Tribunal for Scotland and manage an increase in business volumes. This has involved:



- the updating of case management system workflows to deal with new case types;
- working closely with Scottish Assessors and various ratings agencies, completing the migration of circa 40,000 non-domestic rate appeals;
- developing and deploying a solution to enable the bulk scheduling of non-domestic rate appeals (circa 200 cases can be scheduled for one hearing);
- the updating of appeal forms and guidance available on our websites to ensure users can effectively submit appeals; and
- recruitment and training of all staff on new procedures to ensure the effective and efficient management of appeals.

Over the course of the past year, in collaboration with tribunals' judiciary, we increased the number of in-person hearings and embedded a hybrid hearing model, and by accommodating both digital (video and teleconference) and in-person attendance, we increased flexibility for service users to ensure they can access the hearing type most suitable for their needs.

Four First-tier Chamber websites (Housing and Property, Tax, Health and Education and the General Regulatory Chamber) were updated to ensure they met global Web Content Accessibility Guidelines (WCAG). The upgrades followed an audit of accessibility standards carried out by the UK Cabinet Office.

In 2023-24, a key priority for the Office of the Public Guardian (OPG) was scoping out and finalising plans for the implementation of a new case management system to replace the legacy system, SIGMA.

Following an extensive procurement process, a delivery partner was contracted in late 2023 to work in collaboration with SCTS to develop this new system. The project has been split into three phases with funding secured for Phase 1. The first phase will see the delivery of a new Power of Attorney (PoA) application system. Planning for the large file migration that is required (around 10million files) is well underway. It is anticipated that Phase 1 will go live in the autumn of 2024.

Over the past year the number of PoA registrations has increased by approximately 24.5% (circa 62,000 cases were registered in 2022-23 and just over 77,000 in 2023-24). Due to the volume of new cases, it has not been possible to reduce waiting times for the registration of PoAs. However, with the introduction of the new case management system, it is anticipated that waiting times for new applications will recover. OPG still provide an expedited 5 working day registration service where a case needs to be processed urgently.

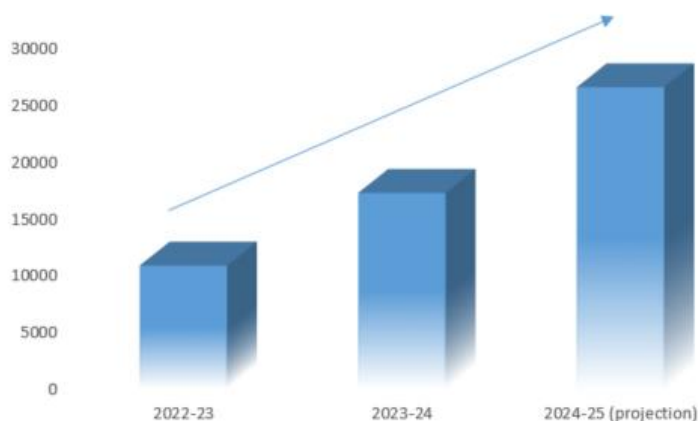
The second cohort of the Tribunals and OPG Operations Leadership Development Programme

commenced in February 2024. The first cohort, which ran from March 2022 to February 2023, saw 52 Tribunals and 7 OPG staff complete the programme, which was developed to equip staff in first line management roles, with the leadership, management and development skills to ensure that they could develop and build high-performing teams. The programme included models on:

- understanding personal brand;
- understanding self and others;
- leading change;
- improving performance;
- coaching; and
- a session led by external experts involving 'Insights' tools to help cohort members identify their strengths.

Our people are fully committed to supporting the judiciary and providing a first class service to the public. The skills, dedication and compassion of our staff underpin all that we do.

### DEVOLVED TRIBUNAL CASE VOLUMES



## Corporate Reform

*To give our people the systems, processes, facilities and skills to deliver the best possible service*

The wellbeing of our staff is paramount. Over the past year SCTS has implemented a range of wellbeing initiatives to raise awareness of the importance of everyone's wellbeing, to reduce the stigma associated with mental ill health, and to promote a supportive working environment and culture. We also established new national wellbeing and carers' groups, rolled out mental health awareness and mental health first aid training (with 45 staff trained) and launched a Wellbeing Hour Pilot – providing employees with one hour per week of paid time to focus on personal wellbeing activities.

As part of the Scottish Government's (SG) shared services programme, we have been working in collaboration to prepare for the implementation of the new Oracle Fusion Cloud Accounting system. This new system will enhance our budget management systems, improving the ability to track and report on both expenditure and receipts. This system had been due to go live in April 2024. However, SG advised that more time was required to ensure proper development and testing. The new system is now scheduled to go live on 1 October 2024. SCTS continues to work closely with SG to ensure we are fully prepared for this revised implementation date. Moving to a new accounting system is a significant step and we are working with SG to support their testing and to address as many potential issues and concerns as possible ahead of go-live.

We have made significant progress in upgrading our people systems (iTrent and DELTA) over the past

year. In November 2023 a new centralised recruitment team was put in place, relieving many of the tasks in our recruitment process that previously sat with managers. Aligned with this change we also implemented a new e-Recruitment module on our people system, iTrent. This enabled us to automate recurring tasks, improve intelligence and compliance. A new on-boarding module was introduced, providing a seamless recruitment and initial induction process for those who are successful in obtaining a post in SCTS.

On 10 May 2023 we rolled out our new performance management system – “MyCareer”. Our new approach helps ensure that open coaching conversations are taking place, not just about work objectives but also focusing on wellbeing, learning and development, and any support that may be needed to help colleagues achieve their goals.

### “MyCareer” Process



To support staff with the new “MyCareer” process, new modules

on iTrent were developed to enable staff to electronically record performance and development objectives, monthly conversations and end year reflections. The system enables staff and managers to access and manage all performance management processes electronically.

In October 2023 our online learning platform DELTA was upgraded. The upgrade made it easier for staff to find courses, keep track of mandatory learning activity and introduced additional content. The upgrade was part of our Education and learning Unit's (ELU) ongoing commitment to enhance and improve our learning infrastructure, with the aim of giving users the best possible learning experience.

Over the course of 2023-24, ELU made significant progress to improve our learning offering in respect of technical training and developing the next generation of leaders.

Technical training is essential to providing the skills and knowledge required to ensure our operational teams can work effectively and efficiently. Following an in-depth review, ELU introduced a new training approach – moving away from classroom-based teaching. Our training team is now visiting courts or conducting virtual sessions to address individual or shared technical queries. The aim of this approach is to deliver a knowledge and skills cycle consisting of technical training courses and support sessions to consolidate learning.

SCTS is committed to ensuring it is an employer of choice. We support this commitment by providing suitable and varied learning and development opportunities for people at all stages of their career journey. Our Direct Entrant Executive Officer (EO) Development Programme was further developed last year to attract and retain staff, with a view to creating a pool of talent to tackle rising case volumes and address vacancies across the organisation.

The 2023 programme ran for a period of 26 weeks, providing an accelerated learning pathway to becoming a summary criminal clerk. The programme exceeded operational expectations with all participants now deployed throughout the service. The success of the programme was externally recognised when SCTS won the prestigious People Development Programme of the Year award at [the Learning Awards ceremony](#) in London in February 2024.



In October 2023, 15 delegates graduated from our 12-month Talent Development Programme, which is aligned to the SCTS Leadership Attributes Framework. Many delegates on this programme achieved promotion whilst on the course. A further cohort of 24 commenced training in the autumn of 2023.

We were awarded the [Employers Network for Equality and Inclusion](#)

[\(enei\) Silver Award](#) in this year's Talent Inclusion and Diversity Evaluation (TIDE) benchmarking exercise, ranking 19th out of 171 organisations who participated and 3rd out of the 17 national, regional and local government organisations who received an award.



We recognise the importance of providing an inclusive workplace where everyone feels valued for who they are and the contribution they make – regardless of age, religion or belief, race, sexual orientation, gender identity or disability. We know that this diversity strengthens the work we do and helps us reflect the society we serve.

In April 2023 SCTS [published](#) its Mainstreaming Equality Report and a new set of Equality Outcomes for the reporting period 2023-2027. The Report covers a wide range of activities and tools to support the SCTS' ongoing commitment to Equality Diversity and Inclusion, evidenced through initiatives such as our wellbeing initiative, collaborative working with other Scottish justice organisations and the Disability Confident Scheme. The report also records our progress against the [SCTS Equality Outcomes](#) published in 2019.

SCTS has a statutory duty to assess the equality impact of its policies, practices and reforms. We achieve this by undertaking Equality Impact Assessments (EQIAs). To assist our staff in producing robust assessments, in December 2023 we

launched an EQIA toolkit and dedicated Hub on our staff Intranet, providing templates, guidance and access to expert support for staff to use when compiling an EQIA.

The SCTS has made good progress in upgrading its built estate to reduce carbon emissions. Enhancements include: LED light upgrades at Peterhead Sheriff Court (estimated 70% reduction in electricity usage compared to fluorescent tubes); installation of more efficient Air Handling Units at the Inverness Justice Centre; upgraded electrical metering in Kilmarnock Sheriff Court; and additional solar panels and LED light upgrades at Edinburgh Sheriff Court.

The newly published SCTS [Sustainability Strategy for 2024-2027](#) sets out how our work to support justice can be done in a way that uses our resources most efficiently, making a substantial contribution to tackling climate change and to protecting Scotland's environment.



We have also upgraded our legacy Building Energy Management System (BEMS). Our new IQ Vision platform, introduced in December 2023, delivers a step change in controls, capability and security. It has been successfully installed in all SCTS buildings. We are now

able to monitor and control the heating and ventilation remotely across the entire estate. In addition, we are in the process of installing wireless sensors across the estate – enabling us to remotely monitor environmental parameters such as CO<sub>2</sub> levels.

SCTS receives a monthly Energy Management Report collated by its facilities management provider. That report analyses energy consumption and estate-wide carbon emissions. SCTS has a target of a 2.5% year-on-year reduction in carbon output, using 2016-17 total carbon output as the current baseline. In 2023-24, SCTS reduced its carbon emissions by 13.5%. A more detailed report setting out progress made each year is published on the [Sustainable Scotland Network Website](#).

We have continued work with justice partners to identify and implement opportunities to rationalise our estate, as part of the Edinburgh Justice Campus (EJC) project. Phase 1 of the EJC project supported the relocation of the Scottish Law Commission from its premises in Causewayside Edinburgh and provided new jury facilities, offices and meeting space. Completed in June 2023, this first Phase provided Net Zero Carbon benefits as it reduced the overall footprint of the estate, allowing the Scottish Law Commission premises to be sold. Funding options are currently being explored for Phase 2, which will enable the relocation of the Scottish Land Court and Lands Tribunal from George House.

The SCTS Procurement Contract and Supplier Management (CSM) team is responsible for the delivery of the Contract Management Strategy, to ensure that maximum value is extracted from public

contracts. Annually SCTS manages around 300 separate contracts worth over £200m.

Over the past year the procurement team have realised £680k of cash savings and £421k of non-cash savings from SCTS locally-led projects. A further £2.2m of cash savings were secured in the first two quarters of 2023-24 through working collaboratively with the Scottish Government on national contracts.

Making best use of technology creates the opportunity for both savings and service improvements. Over the past year technology used by SCTS achieved international recognition. One of the staff in our Change and Digital Innovation (CDi) Unit, won the Cisco Global Advocate Award 'Hybrid Work Hero' at an international event held in February 2024.



The award recognised innovative approaches taken during the introduction and expansion of virtual hearing capabilities – utilising Cisco's ThousandEyes product, which enables us to quickly identify any issues that may be impacting user experience of remote systems. Use of this technology has benefitted staff, judiciary, as well as defendants, lawyers and juries by ensuring technical issues are quickly identified and resolved so that cases can continue with minimal disruption.

Over the past year, SCTS has been re-developing its [core website](#). The

new corporate site will be launched in June 2024. This will make it easier for the circa 100,000 users every week to access the information they need. The new site will have a much more modern look and feel and will fully meet all WCAG 2.1 Accessibility Standards.



Work to review the wider web estate, a total of 13 other sites, has commenced. An incremental approach to redeveloping these sites will be required.

As we look forward, technology continues to change at an unprecedented rate. Nothing stands still and as new technologies such as Artificial Intelligence (AI) evolve, we must aim to keep pace. We will explore the potential uses of AI to improve the services we deliver. Our initial focus will be on the potential that advanced Natural Language Processing (NLP) associated technologies present to enhance the efficiency and accuracy of transcription, summarisation, and translation services.

## Supplementary statutory reporting

The SCTS is committed to open and transparent reporting of its statutory duties. Where not already covered updates are provided in this section

### **Bribery Act 2010 – Dealing with bribery or corruption**

SCTS has proportionate and effective systems and processes in place to prevent, control and, if necessary, deal with allegations or incidences of bribery and corruption.

The structures established within the Scottish justice system are designed to minimise the potential for acts of bribery or corruption. Parties to a case are separate. They seek legal advice and representation independently. Court administrators are independent of parties, and the judiciary are independent of both the parties and SCTS.

Bribery or corruption identified in the justice process is taken very seriously. There are clear and robust legal processes to investigate any allegations, with significant penalties available to the judiciary should it be established. Such cases are very rare.

SCTS has in place a well-developed control environment. It aims to prevent and minimise the impact of any incidences of bribery or corruption. These are set out below.

#### **A register of staff interests**

ensures that any connections between staff (or their immediate family members) and companies, charities or other bodies that may have an actual or potential interest in, or connection with, SCTS are declared and appropriately managed.

#### **Robust procurement policies**

ensure that those staff involved in goods or services procurement with potential suppliers do so with honesty, fairness and impartiality. Suitable due diligence is carried out

in respect of those with whom we contract, and relationships with suppliers are managed professionally, transparently, and with due regard to ethics and propriety.

#### **A well-established second jobs policy**

ensures that individuals do not take on roles that may lead to actual or perceived conflicts with their SCTS duties.

#### **A rigorous gift registration policy**

ensures that external parties cannot seek to gain privilege or differential treatment by offering members of staff incentives beyond the formal system.

#### **A Counter-Fraud policy**

which sets out a zero tolerance approach to fraud and corruption, with a full Fraud Risk assessment. Our Conduct and Discipline Policy states that all instances of fraud and bribery will be treated as gross misconduct.

#### **A whistleblowing policy**

which explains clearly how concerns can be raised, and provides direct reporting lines to both an identified SCTS Director and Board member. The policy and any instances of whistleblowing are reviewed annually by the Audit and Risk Committee.

#### **Clear separation of roles,**

responsibilities, system and software privileges and approval levels – designed to minimise the potential for misuse of finances.

#### The [Procurement Reform \(Scotland\) Act 2014](#)

requires Scottish public bodies, including SCTS, to prepare a [Procurement Strategy](#) setting out how we intend to ensure our regulated procurements will deliver

value for money and contribute to the achievement of our broader aims and objectives, in line with Scotland’s National Outcomes. The Act also requires SCTS to prepare an [Annual Procurement Report](#) on our Regulated procurement activity and compliance with our Procurement Strategy.

### **Equalities Act 2010 – The Fairer Scotland Duty**

The duty came into force in Scotland in April 2018, contained in part 1 of the 2010 Act. It is one of several duties placed on the public sector to tackle socioeconomic disadvantage – which can be defined as living in less favourable social and economic circumstances than others in the same society. The duty requires that public authorities ensure their strategic decision making takes into account those who may experience such disadvantage; to ensure that, where possible, the actions of public authorities minimise both the incidence and impact of such disadvantage.

As a public body with a significant presence in communities across Scotland, SCTS adopts a progressive stance, seeking to tackle inequality both for its people and its surrounding communities where possible, within the statutory duties placed upon it as an independent non-ministerial office by the Judiciary and Courts (Scotland) Act 2008. Our founding legislation limits our functions to the provision of the property, services, officers and other staff necessary for the administration of justice in Scotland’s courts and devolved tribunals; the judiciary of those courts and tribunals, and the Office of the Public Guardian.

Our services are for all those who seek redress before the law. We have no control over those who use or access our services. The Crown determines the participants in criminal cases, based on reports submitted to them. Civil and tribunal business is initiated by the parties to the dispute.

The scope for SCTS to interact with defined socio-economic groupings is, therefore, limited: compared to organisations with universal service delivery duties. For the majority of our activities, it is not possible to give precedence to the Fairer Scotland Duty as our focus must be the provision of a fair and impartial court and tribunal environment. In delivering that, we ensure that Scotland can demonstrate its compliance with certain key ECHR rights – such as the Article 6 right to a fair trial.

Over the course of the year, SCTS has maintained consideration of the Duty in strategic decision making processes, where it can. We have maintained Living Wage Employer accreditation from the Poverty Alliance. This ensures both SCTS staff and those with whom we contract receive the Scottish Living Wage. In addition to paying our employees rates above the Living Wage, we also promote Fair Work practices through our tender activities. Whilst we cannot mandate the payment of the Living Wage by our suppliers we do evaluate as part of the tender process suppliers approach to Fair Work Practices in their organisation. This is monitored as part of our Contract and Supplier Management processes.

### **Community Empowerment Act 2015**

Under s.95, each year the SCTS is obliged to publish an asset transfer report, setting out the number of requests we have received, and where such a request has been made – the number granted and refused. In 2023-24, SCTS had no surplus buildings, and there have been no requests received in year requesting transfer of ownership.

### **Island Communities Act 2018**

Under s.7 of the Act, SCTS is obliged to have regard to island communities in the delivery of its functions. SCTS is present in five island locations across Scotland – part of a long heritage of supporting justice in the Scottish Islands, and providing local people with access to justice without having to travel to the mainland. Investments made in improved technology extend to our Island locations. This ensures that these communities benefit from remote access, video links and remote hearing technology, and reduces the need to travel to give evidence, improving accessibility.

Over the past 12-months there have been no policy, strategic or service developments pursued by SCTS which would have required SCTS to prepare an island communities impact assessment, the effect of which would be significantly different for island communities.

### **The Civil Litigation (Expenses and Group Proceedings) (Scotland) Act 2018**

Part 3 of this Act came in to force on 30 January 2019. SCTS has responsibility for appointment of new staff to the offices of the

Auditor of the Court of Session, Auditor of the Sheriff Appeal Court, and Auditors of the Sheriff Courts. The Report on taxation and the fees charged by the auditors SCTS employs can be found in the business volumes section of this report (Annex 1).

Our work continues to support key elements of [Scotland's National Performance Framework](#). The framework promotes a “society which treats all people with kindness, dignity and compassion, respecting the rule of law and acting in an open and transparent way”. A number of cases in recent years have highlighted the importance of the courts' role in safeguarding human rights in society. [Article 6 of the European Convention of Human Rights](#) enshrines the right to a fair hearing before an independent and impartial tribunal. The work of the SCTS promotes observance of other key rights, including:

- The right to recognition as a person before the law;
- The right to be treated as equal before the law;
- The right to an effective remedy from acts violating a person's human rights; and
- The right to be presumed innocent until proven guilty.

*Malcolm Graham*

**Malcolm Graham**  
Chief Executive

**6 August 2024**



## 2. Accountability report

### 2.1 Corporate governance report

#### 2.1.1 Directors' report

##### Membership of the SCTS Board

The Lord President of the Court of Session, the Rt. Hon. Lord Carloway, is Chairman of the SCTS Board. The Board includes 13 other members – seven members selected from the judiciary and six non-judicial members.

##### Members of the SCTS Board 2023-24

###### Judicial members

- The Rt. Hon. Lord Carloway  
Lord President
- The Rt. Hon. Lady Dorrian
- President of Scottish Tribunals – Rt. Hon. Lord Woolman  
(*appointment ended 30 April 2023*)
- The Rt. Hon. Lady Wise  
(*appointed 1 May 2023*)
- Sheriff Principal Aisha Anwar
- Sheriff Jillian Martin-Brown
- Sheriff Olga Pasportnikov
- Mrs Anne Scott
- Mrs Morna Rae, JP  
(*appointment ended 30 April 2023*)
- Dr David Caddick MBE, JP  
(*appointed 20 July 2023*)

##### Non-judicial members

###### SCTS Chief Executive

Mr Eric McQueen

###### Advocate Member

Ruth Innes KC

###### Solicitor Member

Lynsey Walker

##### Members external to the justice system

- Steven Dickson
- Maggie Craig
- Dr Sophie Flemig

At the end of 2023-24, all 14 SCTS Board positions were filled. The gender split of the Board is ten women and four men.

During the year 2023-24, the appointments of the President of Scottish Tribunals – the Rt. Hon. Lord Woolman and Morna Rae JP ended and were succeeded by President of Scottish Tribunals – Rt. Hon. Lady Wise and Dr David Caddick MBE, JP.

##### Board meetings and operations

SCTS has made Standing Orders<sup>6</sup> under which it conducts its business and has established Standing Committees to provide specific assurance and scrutiny of performance and advice to the SCTS Board. Over the course of 2023-24 these committees were:

- **People Committee**
- **Estates, Health and Safety, Fire and Security Committee**
- **Audit and Risk Committee**
- **Remuneration Committee**

The SCTS Board met on six occasions during 2023-24. Five of these were in-person meetings in Parliament House, Edinburgh, and one included a visit to Glasgow Sheriff and Justice of the Peace Court, on 14 August 2023. Committees met quarterly, with the exception of the Remuneration Committee which met once to review the remuneration of SCTS members who are not salaried public servants. Copies of the minutes of Board and Committee meetings can be found at: [www.scotcourts.gov.uk](http://www.scotcourts.gov.uk)

<sup>6</sup> SCTS Standing Orders are available [here](#)

## The SCTS Board at 31 March 2024



**Top row (left to right)** – Dr David Caddick MBE, JP, Sheriff Jillian Martin-Brown, Eric McQueen, Rt. Hon. Lady Dorrian, Dr Sophie Flemig, Steven Dickson and Sheriff Olga Paspornikov

**Bottom row (left to right)** - Rt. Hon. Lady Wise, Sheriff Principal Aisha Anwar, Maggie Craig, Rt. Hon. Lord Carloway (Chairman), Anne Scott, Ruth Innes KC, Lynsey Walker.

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
<b>Lord President – The Rt. Hon. Lord Carloway</b>	None	Trustee, Faculty of Advocates Abbotsford Collection Trust  President, The Royal Society for Home Relief to Incurables	None	
<b>Lord Justice Clerk – The Rt. Hon. Lady Dorrian</b>	Glenside Court Ltd.  Franco-British Lawyers Society Ltd.	Commissioner of the Honours of Scotland  Senior Commissioner, Queen Victoria School, Dunblane	Faculty of Advocates 1985 Trust  Royal Conservatoire of Scotland Trusts  Scottish Arts Trust	None
<b>President of Scottish Tribunals – Rt. Hon. Lord Woolman</b> <i>(appointment ended 30 April 2023)</i>	None	None	None	Manager, The New Club, Edinburgh

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
<b>President of Scottish Tribunals – Rt. Hon. Lady Wise</b> <i>(appointed 1 May 2023)</i>	Fettes College Limited	None	None	Chair of the Board of Governors of Fettes College
<b>Sheriff Principal Aisha Anwar</b>	None	None	None	None
<b>Sheriff Jillian Martin-Brown</b>	None	None	None	Member, Scottish Civil Justice Council  Vice President - Sheriffs and Summary Sheriffs Association  Committee Member, Monikie Primary Parent Teacher Partnership  External Examiner, Dundee University Diploma in Legal Practice  External Examiner, Edinburgh University Diploma in Legal Practice
<b>Dr David Caddick MBE, JP</b> <i>(appointed 20 July 2023)</i>	None	None	None	Wing Commander Royal Air Force Reserve  Vice Chairman (Air) Highland Reserve Forces and Cadets Association  Chair Justices Training and Appraisal Committee, Sheriffdom of Grampian Highland and Islands
<b>Sheriff Olga Paspornikov</b>	None	None	None	None

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
<b>Morna Rae JP</b> <i>(appointment ended 30 April 2023)</i>	None	None	None	Employee, Inverclyde Council  Elder, Church of Scotland
<b>Anne Scott</b>	None	None	Roland Sutton Academic Radiology Trust	President, First-tier Tribunal for Scotland, Tax Chamber  Legally Qualified Member, Mental Health Tribunal for Scotland  Judge, United Kingdom First-tier Tribunal Tax Chamber
<b>Eric McQueen</b>	None	Member, Scottish Civil Justice Council	None	None
<b>Lynsey Walker</b>	None	None	None	Member, Addleshaw Goddard LLP  Member, LawScot Tech Advisory Board (LSS)
<b>Ruth Innes KC</b>	None	None	None	Member, Faculty of Advocates  Member, Church of Scotland  Fellow, International Academy of Family Lawyers  Governor and Vice Chair, Highlands and Islands Educational Trust
<b>Dr Sophie Flemig</b>	Non-Executive Director Edinburgh Airport.	None	None	Chief Executive Officer, Cattanach Scottish Charitable Incorporated Organisation
<b>Steven Dickson</b>	Scottish Water – Non-Executive Director	Armed Forces Pay Review Body - Member	None	Institute of Directors – Member  Pensions Management Institute – Member

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
	<p>Scottish Water Horizons Holdings – Director</p> <p>Scottish Water Business Stream Holdings - Director</p>			<p>Prospect, Health &amp; Safety Advisory Committee, Science, Engineering and Sustainability Advisory Committee, Committee For Organisation, Recruitment And Education</p> <p>Prospect Scotland Regional Branch - Executive Committee Member</p>
<b>Maggie Craig</b>	<p>Non-Executive Director to the Phoenix Group, Independent Governance Committee for workplace-based pensions</p> <p>Board of Glasgow Credit Union</p>	None	Chair of Children 1st	None

## The SCTS Executive Team

The SCTS Board has responsibility for directing and controlling the major activities of SCTS. Business delivery in accordance with agreed plans is delegated to the Chief Executive and the SCTS Executive Team. The membership as at 31 March 2024, was:

- **Chief Executive** – Eric McQueen
- **Executive Director Court Operations** – David Fraser
- **Executive Director Tribunals and OPG Operations** – Tim Barraclough
- **Executive Director Judicial Office** – Riley Power (appointed 4 September 2023).
- **Chief Finance Officer** – Alice Wallace
- **Deputy Chief Executive** – Noel Rehfisch
- **Executive Director Change and Digital Innovation** – Mike Milligan

### Executive Team at 31 March 2024



**CHIEF EXECUTIVE**  
Eric McQueen  
Human Resources  
Communications  
Corporate governance



**CHIEF FINANCE OFFICER**  
Alice Wallace  
Finance and procurement  
Property services



**EXECUTIVE DIRECTOR COURT OPERATIONS**  
David Fraser  
Court operations  
Education and Learning  
National fines



**EXECUTIVE DIRECTOR JUDICIAL OFFICE**  
Riley Power  
Judicial Office  
Legal Support  
Strategy and education



**EXECUTIVE DIRECTOR TRIBUNALS and OPG**  
Tim Barraclough  
Tribunals operations  
OPG operations



**DEPUTY CHIEF EXECUTIVE**  
Noel Rehfisch  
Strategy and planning  
Policy and legislation  
Management information  
Data protection  
Freedom of information



**EXECUTIVE DIRECTOR Change and Digital Innovation**  
Mike Milligan  
Digital Services  
Innovation  
Change labs

Malcolm Graham was appointed as SCTS Chief Executive on 29 July 2024.



## Information Security

The proper management of information remains a key focus for the SCTS. Data Protection and Security are key corporate risks managed and overseen by the SCTS Board and the Audit and Risk Committee (ARC). The Chief Finance Officer, who is also the Senior Information Risk Officer (SIRO), is the owner of these risks at Executive Team level. Corporate policies and guidance are in place to ensure SCTS meets its legislative and compliance obligations to protect information assets and minimise the likelihood of personal data breaches.

The risks associated with information management are mitigated proportionately through appropriate certification of key systems and regular reviews of current and emerging issues. The Executive Team receives regular updates on information management risks and potential breaches are reported to them timeously.

In recognition of our commitment to robust information management standards and compliance with data protection legislation, an additional four full time members of staff were recruited to the Information Governance Team in 2023-24. This included a records manager who is reviewing our corporate records, retention schedules and records management policies and guidance in support of the migration of our corporate records from shared drives to SharePoint.

Our annual mandatory data protection e-learning was updated and rolled out in April 2023. As at the end of March 2024, 69.5% of our people had completed the training.

### Data breaches 2023-24

A total of 383 data incidents were recorded internally during 2023-2024. After investigation 88 incidents were confirmed as not being incidents or were 'not at fault' incidents, where for example incorrect information was supplied to us. The remaining 295 incidents were confirmed as personal data breaches caused by internal errors due to human error or technical failures.

We take every data breach seriously – reporting, reviewing and seeking to learn lessons to reduce the risk of recurrence. To set the level of breaches in context, across all areas of our business in 2023-24 over 300,000 cases were registered – each requiring a range of personal information to be carefully managed in support of those using our services.

The SCTS reported 25 personal data breaches to the Information Commissioners Office (ICO). This is an increase of 20 reportable breaches when compared to 2022-23. A total of 22 breaches remain under investigation by the ICO. Three breaches were closed without any further action being taken. A significant number of these breaches were due to the failure to ensure the return of post-conviction warrants from Police Scotland once the individual had appeared in court, resulting in data subjects being re-arrested and unlawfully detained. To mitigate reoccurrence of such incidents, SCTS has engaged with Police Scotland and implemented an automated notification process when post-conviction warrants are answered in court, ending the requirement for physical warrants to be returned to the court.

Breach Incident	Number of Breaches	Information
An extract conviction report was sent to incorrect external mailbox of another public sector organisation that had 600 recipients.	1	Personal and criminal conviction data
Unlawful detention of data subject due to human error by: <ul style="list-style-type: none"><li>Failure to ensure return of post-conviction warrant from Police Scotland.</li></ul>	19	Personal, special category and criminal conviction data

<ul style="list-style-type: none"> <li>• Incorrectly recording bail or special bail conditions.</li> <li>• Recording incorrect outcome in criminal proceedings.</li> <li>• Providing incomplete or incorrect paperwork to external justice partners.</li> </ul>		
Disclosure of personal data to third parties in a Tribunal case which was asked to be withheld by the applicant.	1	Personal and special category data
Loss of audio recording data, or failure to record criminal hearings due to technical failure or human error.	4	Personal, special category and criminal conviction data



## 2.1.2 Statement of Accountable Officer's responsibilities

### Statement of the disclosure of information to auditors

So far as the Accountable Officer is aware:

- There is no relevant audit information of which SCTS' auditors are unaware.
- The Accountable Officer has taken all steps that he ought to have taken to make himself aware of any relevant audit information, and to establish that the entity's auditors are aware of this information.

### Statement of corporate body's and Chief Executive's responsibilities

Under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, the Scottish Ministers have directed SCTS to prepare a statement of accounts for each financial year in the form and on the basis set out in the direction on page 89 at the end of these accounts.

The accounts are prepared on an accruals basis and must give a true and fair view of SCTS' state of affairs at the year-end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

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

- observe the accounts direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis.
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements.

- prepare the financial statements on a going concern basis.
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Principal Accountable Officer of the Scottish Administration has designated the Chief Executive of SCTS as the Accountable Officer for SCTS. The relevant responsibilities as Accountable Officer, including responsibility for the propriety and regularity of the public finances for the keeping of proper records and safeguarding SCTS' assets, are set out in the Accountable Officers' Memorandum issued by the Principal Accountable Officer of the Scottish Administration.

## 2.1.3 Governance statement

### Scope of Responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of governance that supports the achievement of SCTS policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me.

The corporate body is referred to less formally as the Board of the SCTS and is chaired by the Lord President, who is also Head of the Scottish Judiciary. SCTS is established as a part of the Scottish Administration but outside of Scottish Government.

A **Framework Agreement** exists between SCTS and the Scottish Ministers. This makes clear the requirement that SCTS is to follow the principles contained in the Scottish Public Finance Manual.

As Accountable Officer, I can confirm that the frameworks, systems and controls identified in this statement have been in place across SCTS for the full year ending 31 March 2024, and up to the date of approval of the statement of accounts.

### Governance framework

The governance framework comprises the systems and processes, culture and values by which SCTS is directed and controlled. It enables SCTS to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services. The system of internal control is a significant part of that framework. It is designed to

manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of SCTS' policies, aims and objectives to evaluate the likelihood of those risks being realised, the impact should they be realised, and to control and manage them efficiently, effectively and economically.

Details of the overarching governance arrangements are in the Director's report, pages 33-40. These structures are supported by the Risk Management framework in place across the organisation.

The governing board of SCTS is the SCTS Board. Further information on the operation, meetings and membership of the SCTS Board during 2023-24 can be found in the [Directors' report](#).

### Risk framework

The Executive Team reviews corporate risks. The Audit and Risk Committee independently reviews the latest Corporate Risk Register at least quarterly, including the appropriateness of the risk control arrangements, and reports to the SCTS Board at least annually. The SCTS Board and the Audit and Risk Committee jointly review and assess corporate risks and controls annually at a workshop session (the most recent session took place in February 2024).

Further detail on key issues and risks including a summary and mapping of the corporate risk

profile is at section 1.1.4 of the Performance report, pages 14-18.

Risk management is embedded in our operational activities as follows:

Risk owners identify risks relating to their functions / business plan objectives and manage their risks through the use of the risk management framework. Risk registers are reviewed regularly through agreed corporate processes to ensure that assessments and mitigations are current and appropriate. Part of this regular review entails identifying risks that should be escalated to corporate level. Business Unit risks are provided to the Planning, Governance and Risk team quarterly, and are collectively reviewed.

### Change management and risk framework

SCTS has a dedicated change resource housed within the Change, Digital and Innovation (CDi) unit. Change initiatives are delivered by one of four dedicated change labs (Criminal, Tribunals and OPG, Civil and Corporate). The work of each Lab is governed by an Executive Action Board (EAB), chaired by an Executive Director.

The Executive Change Board (ECB) is the overarching change authority for SCTS. The ECB is chaired by the Chief Executive and includes each of the EAB chairs. The ECB provides strategic direction and approves the change initiatives to be delivered. This assures alignment to SCTS' strategic priorities and objectives detailed in the organisation's Corporate Plan.

All risks associated with change initiatives are managed within each change lab. Risks are reviewed by the relevant EABs. Project risks are also considered by the ECB at each of their meetings.

### Assurance framework

As Accountable Officer, I have responsibility for reviewing the effectiveness of the governance system. My review is informed by:

- **Executive Directors and Directors**, who have responsibility for the development and maintenance of the governance system. They provide me with a certificate of assurance covering risk management and control, business planning, financial management, procurement, people management, security and health and safety. Executive Directors have provided me with assurance that controls were operating effectively.
- **Corporate Systems**, which are in place relating to financial management, risk management, performance management and people management. These systems provide ongoing assurance of risk management and internal controls.
- **The Audit and Risk Committee**, which provides an annual report to the Accountable Officer and the SCTS Board summarising its evaluation of SCTS's risk management, governance and internal control

arrangements. The Committee has submitted its annual report based on the work it conducted during 2023-24 and is of the opinion that SCTS has effective risk management, governance and internal control arrangements in place that are sufficient to give me, as the Accountable Officer, the necessary assurance in relation to the preparation of this governance statement.

- **Internal Audit** attend all SCTS Audit and Risk Committee meetings. They provide regular reports including the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement. On the basis of the work completed and the related management responses, they provided reasonable assurance in overall terms.
- **External Audit** report to the Audit and Risk Committee on significant matters relating to risk and internal control as part of their work.

The above review provides assurance of the effectiveness of SCTS' system of governance and internal control arrangements and compliance with generally accepted best practice principles and relevant guidance. That guidance includes the Scottish Public Finance Manual and the Scottish Government 'On Board' guidance for Board Members of

Public Bodies in Scotland. This is provided to all Board and Committee members as part of their induction and is used by the organisation to ensure that the principles of good governance are observed.

### Whistleblowing arrangements

SCTS has arrangements in place that set out the way in which employees can raise any concerns they have about fraud, misconduct or wrongdoing by employees and / or management of SCTS – and how those concerns will be dealt with. SCTS maintains an annually reviewed whistleblowing policy which is accessible to all staff.

No instances of whistleblowing were reported in the financial year 2023-24.

### Information security framework

SCTS has effective governance arrangements in place for the security of information. The Executive Team has overall responsibility for SCTS' response to legislation and for oversight of SCTS policies, staff awareness and training. SCTS has an agreed Information Security framework and keeps its policies under review to ensure they comply with the General Data Protection Regulations. Data breaches reported to the Information Commissioner's Office during the year to March 2024 are detailed in the table on pages 39-40.

### Significant control issues

There have been no significant control issues identified during the year in relation to the overall governance framework.

## 2.2 Remuneration and staff report

The tables on pages 45-49 in the Remuneration and Staff Report have been subject to audit by the SCTS external auditor. Other sections in Remuneration and Staff Report are reviewed by the External Auditor to ensure that they are consistent with the financial statements.

### Remuneration report

#### Remuneration policy

The remuneration of senior civil servants is set in accordance with the Civil Service Management Code (available at [www.civilservice.gov.uk](http://www.civilservice.gov.uk)) and with independent advice from the Senior Salaries Review Body (SSRB)<sup>7</sup>.

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

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

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations<sup>8</sup>.

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

Performance is managed through the MyCareer process on iTrent. The process is designed to ensure an individual's objectives and behaviours are linked to those of SCTS as a whole. Progression within SCTS pay framework is dependent on successfully meeting the requirements of the MyCareer Lifecycle process.

Policy on the remuneration of Non-Executive Directors is set by the Scottish Ministers, taking into account their roles and responsibilities and remuneration levels for comparable public appointments. Final decisions

on the remuneration of Non-Executive members of SCTS, including those SCTS Board members and Committee members who are not otherwise salaried public servants, are taken by the SCTS Remuneration Sub-Committee.

#### Service Contracts

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

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

Further information about the work of the Civil Service Commission can be found at <https://civilservicecommission.independent.gov.uk/>.

Appointments to the SCTS Board and Sub-Committees, other than for the ex officio members (the Lord President, Lord Justice Clerk, President of the Scottish Tribunals and SCTS Chief Executive) are for a time limited period, as set out within each individual's appointment letter

<sup>7</sup><https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

<sup>8</sup> Further information on Senior Civil Service pay and performance can be found at

<http://www.civilservice.gov.uk/recruitment/working/pay-and-reward/scs-pay>

## Remuneration (Salary and Pension Benefits)

Board Members	Salary		Pension Benefits <sup>9</sup>		Total	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	£'000	£'000	£'000	£'000	£'000	£'000
Mr Eric McQueen *	110-115	105-110	**	(41)	**	60-65
David Caddick (started 20/07/2023)	0-5	-	-	-	0-5	-
Dr Sophie Flemig	0-5	0-5	-	-	0-5	0-5
Mrs Morna Rae JP	0-5	0-5	-	-	0-5	0-5
Mrs Anne Scott	0-5	0-5	-	-	0-5	0-5
Lynsey Walker	0-5	0-5	-	-	0-5	0-5
Ruth Innes KC	0-5	0-5	-	-	0-5	0-5
Maggie Craig	0-5	0-5	-	-	0-5	0-5
Steven Dickson	0-5	0-5	-	-	0-5	0-5
Mr Joe Al-Gharabally (left 31/05/2022)	-	0-5	-	-	-	0-5
Colonel David McIlroy (left 30/06/2022)	-	0-5	-	-	-	0-5

\* Eric McQueen demitted office as Chief Executive Officer on 28 July 2024. Malcolm Graham was appointed as Chief Executive Officer on 29 July 2024.

\*\* Accrued pension benefits for directors are not included in this table for 2023/24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy. [www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension](http://www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension)

Executive Directors	Salary		Pension Benefits		Total	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
	£'000	£'000	£'000	£'000	£'000	£'000
Mr David Fraser	85-90	85-90	-	(53)	-	30-35
Mr Riley Power (started 04/09/2023)	50-55 (85-90 full year equivalent)	-	-	-	-	-
Mr Tim Barraclough	85-90	85-90	-	(24)	-	60-65
Mr Noel Rehfisch	95-100	90-95	-	(7)	-	85-90
Mr Mike Milligan	90-95	85-90	-	33	-	120-125
Mrs Alice Wallace	85-90	70-75 (80-85 full year equivalent)	-	25	-	95-100
Mrs Kay McCorquodale (left 04/09/2023)	35-40 (85-90 full year equivalent)	85-90	-	10	-	95-100
Mr Richard Maconachie (left 18/04/2022)	-	10-15 (85-90 full year equivalent)	-	2	-	10-15

### Salary

Salaries in the above tables relate to SCTS employment only and do not include any other earnings from positions elsewhere in the Civil Service. Salary includes gross salary and any allowances.

<sup>9</sup> The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

There were eight members of Committees including the Board who each received remuneration of £3,400 in 2023-24 (£1,348 in 2022-23).

The judicial Board members are remunerated by Scottish Government.

**Bonus payments and benefits in kind**

No bonus payments or benefits in kind were paid during the year.

	Accrued pension at pension age as at 31/03/24 & related lump sum	Real increase in pension and related lump sum at pension age
	£'000	£'000
Mr Eric McQueen	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr David Fraser	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr Tim Barraclough	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mrs Kay McCorquodale	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr Noel Rehfisch	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr Mike Milligan	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mrs Alice Wallace	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr Riley Power	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x
Mr Richard Maconachie	xx-yy plus a lump sum of xx-yy	0-xx plus a lump sum of x

	CETV at 31/03/24	CETV at 31/03/23	Real increase in CETV
	£'000	£'000	£'000
Mr Eric McQueen	-	1,311	-
Mr David Fraser	-	1,022	-
Mr Tim Barraclough	-	756	-
Mrs Kay McCorquodale	-	564	-
Mr Noel Rehfisch	-	453	-
Mr Mike Milligan	-	90	-
Mrs Alice Wallace	-	132	-
Mr Riley Power	-	-	-
Mr Richard Maconachie	-	274	-

**The Civil Service Pension Scheme**

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) or alpha, which provides benefits on a career average basis with a normal pension age equal to the member’s State Pension Age (or 65 if higher).

From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a

whole career basis (nuvos) with a normal pension age of 65.

Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a ‘money purchase’ stakeholder pension with an employer

contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings for members. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 worked out as in premium.

In nuvos, a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation.

Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers.

The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the

employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age.

Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements are available at the [website](#).

The PCSPS and CSOPS are unfunded multi-employer defined benefit schemes but SCTS is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation [here](#).

For 2023-24, employers' contributions of £16,364k were payable to the PCSPS (2022-23 £14,603k) at one of four rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands. The Scheme Actuary reviews employer contributions, usually every four years, following a full scheme valuation. The contribution rates are set to meet the

cost of the benefits accruing during 2023-24 to be paid when the member retires and not the benefits paid during this period to existing pensioners. Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution.

Employers' contributions of £95k (2022-23 £87k) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% of pensionable earnings. Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of 0.5% of pensionable pay, £2.8k (2022-23 £2.5k) were payable to PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

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

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of

eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or **alpha** benefits, the figures show the rolled back position i.e., PCSPS benefits for that period

#### Cash equivalent transfer values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a

result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

#### Real increase in CETV

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

#### Fair pay disclosure (subject to audit)

Public sector bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation’s workforce.

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

The banded remuneration of the highest-paid Director in SCTS in the financial year 2023-24 was £110,000– £115,000 (2022-23, £105,000– £110,000), 5.50% change between 2022-23 and 2023-24.

In 2023-24, remuneration (excluding the highest paid director) ranged from £23,605 to £95,307 (2022-23: £22,481 to £85,201).

In 2023-24, remuneration (including the highest paid director’s midpoint of banded range) ranged from £23,605 to £111,741 (2022-23: £22,481 to £107,500).

The average percentage change in remuneration for employees (excluding the highest paid director), between 2023-24 and 2022-23 was 8.7%.

In 2023-24, no employees (2022-23: nil) received remuneration in excess of the highest paid director.

#### Pay ratios

Year	2023-24 £	2022-23 £
Highest paid Director banded range midpoint	112,500	107,500
Median total remuneration Ratio	4.13	4.22
Highest paid Director banded range midpoint	112,500	107,500
25 <sup>th</sup> percentile pay remuneration Ratio	4.68	4.78
Highest paid Director banded range midpoint	112,500	107,500
75 <sup>th</sup> percentile pay remuneration Ratio	3.25	3.36

For the above calculations only staff paid through SCTS payroll were included. Any agency staff were excluded. The reduction in the median ratio of 0.09 in 2023-24 (4.22, 2022-23) is the result of increasing employee’s remuneration reflecting changes in pay, rewards and progression.

#### Staff Report

As at 31 March 2024 there were 2,017 Staff in post and 13 Non-Executive Directors. The split across grades, gender and business areas is detailed in the tables on page 49-50.



Headcount by Grade	Number of Staff	Female	Male
CEO and Executive Directors	6	1	5
Director	16	8	8
Senior Manager	64	35	29
Senior Executive Officer	155	100	55
Higher Executive Officer	227	154	73
Executive Officer	528	366	162
Administrative Officer and Clerk/Typist	703	525	178
Administrative Assistants and Support Grades	315	177	138
Auditor of Court*	3	2	1
<b>Sub-total</b>	<b>2,017</b>	<b>1,368</b>	<b>649</b>
Non-Executive Director <sup>10</sup>	13	6	7
<b>Total</b>	<b>2,030</b>	<b>1,374</b>	<b>656</b>
Percentage of total	100%	68%	32%

Area of Business	2023-24 Ave WTE	2022-23 Ave WTE
Headquarters and support units	275	253
Supreme Courts	170	168
Judicial Office	53	52
Office of the Public Guardian and Accountant of Court	100	105
Sheriff, JP Courts and Tribunals	1,227	1,205
<b>Total</b>	<b>1,825</b>	<b>1,783</b>

Staffing costs	2023-24 £'000	2022-23 £'000
Wages and salaries	62,050	56,809
Social security costs	6,190	5,744
Other pension costs	16,161	14,693
<b>Sub-total</b>	<b>84,401</b>	<b>77,246</b>
Inward secondments	907	1,083
Agency, temporary and contract staff	8,664	7,986
Other staff costs	447	301
<b>Total</b>	<b>94,419</b>	<b>86,616</b>
Less recoveries of outward secondments	-	-
<b>Total Staff Costs reported in the SOCNE</b>	<b>94,419</b>	<b>86,616</b>
Agency, temporary and contract staff included in non-current assets	3,138	2,113
<b>Total Staff Costs at 31 March 2024</b>	<b>97,557</b>	<b>88,729</b>

Employer Contributions	2023-24 £'000	2022-23 £'000
Contributions paid to PCSPS	16,266	14,606
Contributions paid to partnership pensions	98	87
Contributions paid to Judicial pensions <sup>11</sup>	17,890	16,955

<sup>10</sup>Definition of non-executive directors (board and committee members) as set down in the Gender Representation on Public Boards (Scotland) Act 2018 and associated regulations

\* Auditor of Court staff transferred to SCTS and who are not on SCTS terms and conditions of service.

<sup>11</sup>SCTS was responsible for making employer contributions to the Judicial Pension Scheme with effect from 1 April 2016.

## Off-payroll appointments

Off-payroll appointments include all agency, temporary and contract staff engaged by SCTS. Details on the length of these contracts and their status under IR35 legislation are set out in the tables below:

<b>Highly paid off-payroll worker engagements as at 31 March, earning £245 or more per day</b>	
Number of existing engagements as of 31 March 2024	74
Of which, no that existed:	
less than one year	14
for between 1 and 2 years	36
for between 2 and 3 years	8
for between 3 and 4 years	16
for 4 or more years	0

<b>All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 or more per day.</b>	
Number of temporary off-payroll workers engaged during the year 31 March 2024	165
Of which:	
Not subject to off-payroll legislation	12
Subject to off-payroll legislation and determined as in scope of IR35	1
Subject to off-payroll legislation and determined as out of scope of IR35	152
No of engagements reassessed for compliance or assurance purposes during the year	23
Of which: No of engagements that saw a change in IR35 status following review	0

### Sickness absence data

In 2023-24 a total of 30,093 days (2022-23: 32,577 days) were lost through absence equating to a lost time rate of 4.52% (2022-23: 4.4%).

### Exit packages/ill-health retirement

There were no exit packages and no early retirements due to ill-health grounds in 2023-24 (Prior year: nil).

### Staff turnover percentage

The staff turnover percentage for the year ended 31 March 2024 was 10.05%

### SCTS employment policies

Scotland's courts, tribunals and the OPG have continued to experience significant growth and development over the past year and we continue to develop and deliver new practices and digital solutions to continue to deliver our essential business.

All the work we do is underpinned by our core values of Respect, Service and Excellence. Across the justice sector everyone is having to deal with

a challenging economic and fiscal outlook. We anticipate that the scale of the challenge may grow – requiring us to deliver our services in the most efficient way.

Hybrid Working is available for those roles that can be carried out in a blended way allowing our staff more choice to work flexibly where this meets business needs, encouraging a better work-life balance. Our “Working in a Flexible Way” policy sets out employees’ rights to request flexible working.

As an equal opportunities employer when we develop new policies to support new ways of working Equality Impact Assessments are carried out to analyse our policies and practices to make sure they do not discriminate or disadvantage our people and to provide an opportunity to improve or promote equality within our organisation.

We promote, collaborate and celebrate the successes of a diverse

workforce and we want to make sure that we are doing all we can to be inclusive and employ a workforce representative of the Scottish population across all of the equality protected characteristics. We have an internal Equality Steering Group and an External Advisory Group (EAG) which is made up of external equality and diversity experts.

The groups were established to support SCTS in its statutory responsibility to mainstream equality, as required by the Equality Act (2010) and latterly the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and other equality, diversity and inclusion legislation and best practice. SCTS aims to exceed legislative requirements where it can so that it can achieve its equality outcomes.

Excelling at mainstreaming equality is a high priority for us and we want to go beyond compliance and statutory requirement to achieve this. We published our Mainstreaming

Equality Report and our new set of Equalities Outcomes for the period 2023 – 2027.

These reaffirm our commitment to fully embed equality, diversity and inclusion in order to continue to improve our services and ensure as an employer we are a great place to work, learn and develop. We are committed to making SCTS a diverse and inclusive place for staff and service users and these focus on promoting awareness and understanding of equality and diversity; reviewing and refreshing our employment policies; improving the accessibility of our services and improving accessibility to our employment.

Our Employee Resourcing Policy and recruitment practices are compliant with the requirements of the Civil Service Commissioners. We continue to be a Disability Confident Employer and we promote the guaranteed interview scheme for candidates who meet the minimum essential criteria for an advertised vacancy. We have worked with Disability Inclusion Scotland to support our continued development as an inclusive employer.

SCTS are also an Age positive employer Champion and member of the Employers Network for Equality and Inclusion (enei). Enei is the leading employer network promoting equality and inclusion in the workplace. SCTS received the enei Silver Award in the 2023 Talent, Inclusion and Diversity Evaluation (TIDE) Report.

We have a designated centralised recruitment service providing a great experience for applicants and candidates.

We are continuously improving our recruitment processes, addressing any recruitment challenges for

applicants and developing innovative recruitment solutions. The aim is to ensure we continue to attract and retain a diverse workforce so we have the right people in the right place, at the right time with the skills and behaviours to succeed.

SCTS is a Carer Positive Exemplary Employer. We recognise that a substantial number of our people have significant caring responsibilities, and that their role as a carer may make a work/life balance difficult to achieve. To assist those colleagues we have established a National Carers Group which provides a supportive network for those with a caring role, in addition to our established Carers Register and a Carers Policy which enhances the right to statutory carers leave.

SCTS continues to be an accredited real living wage employer (initial accreditation was received in March 2017) which reflects our work to ensure that not only SCTS staff receive the living wage, but that contract staff we engage under a range of contracts also pay employees working for SCTS the real living wage.

Our Pay Award date is 1 April. Our principles of fairness, transparency, consistency and motivation underpin our pay and reward strategies acknowledging that we will operate aligned to, and in accordance with, the Scottish Government's Public Sector Pay Strategy to deliver an affordable and appropriate total reward package for our employees. We agreed a two year pay award with our recognised trade union, PCS, which is in place until 31 March 2025.

As required by the Equality Act 2010 we publish our gender pay gap annually. Our 2023 mean gender pay gap was 3.5% and the median gender pay gap was 0%.

We have published our Equal Pay Statement which sets out actions to address any occupational segregation issues and challenges and we remain committed to:

- Empowering our people to work flexibly and to support work life/balance
- Continuing to support our people with caring responsibilities through our Carer Positive policies
- Continuing to promote fair work practices and assess performance against the principles set out in the Fair Work agreement
- Ensuring our ways of working will include visible leadership that prioritises diversity and inclusion.

Our People Strategy 2018 – 2023 sets out our commitment to wellbeing and this will continue to be a priority in our refreshed People Strategy 2024 - 2028. Our ultimate goal is to improve the health, safety and wellbeing of our employees and to prevent ill health, for the overall benefit of our employees and the organisation as a whole. This encompasses the physical, mental and social health of employees.

We know that having a good work life balance has a positive impact on our physical and mental health and so we have introduced the "right to disconnect" so our employees are able to switch off outside normal working hours and enjoy free time without being disturbed by work – unless there is an emergency or prior agreement to do so.

We have published our Menopause Policy which aims to break any stigma that might exist surrounding the menopause at work and create an inclusive menopause friendly working environment, where employees and managers feel supported to discuss

any symptoms and potential adjustments that might be needed.

SCTS is committed to providing a safe and healthy working environment for all our employees as well as those who use our services. We have our own dedicated Health and Safety Team incorporating health and safety, fire and security.

Our policies and procedures for occupational health mean that for staff with a disability we carry out workplace assessments and make reasonable and practicable adjustments to enable individuals to make a full contribution at work.

We also provide our employees with access to a free and confidential Employee Assistance Programme.

We remain committed to working in partnership to deliver the Fair Work Agreement which we signed in 2018 and which confirms fair work principles around five key themes of

effective voice, opportunity, security, fulfilment and respect enhancing our working environment further. We believe partnership is a way of building and maintaining trust in relationships and agreeing together changes that best support our organisation and our people, recognising inclusion as the best way to achieve agreed outcomes. We have an agreed Partnership Agreement in place which provides a framework for partnership between SCTS and PCS that will secure the best possible outcome on matters of mutual concern. Our partnership approach is based on transparency in decision making, honesty, mutual respect, equality, integrity, accountability and trust.

**Trade Union Facility Time**

During the year there were 20 employees (WTE 18.8) (2022-23, 15 WTE 14.6) who were relevant union officials. The total cost of facility time was £134k (2022-23, £116k) from a total pay bill of £84,293k (2022-23

£77,246k) which equates to 0.15% (2022-23, 0.16%).

Percentage of time spent on facility time - number of employees who were relevant union officials employed during the year and the percentage of their working hours spent on facility time:

Percentage of time	Number of employees
0%	0
1-50%	18
51-99%	0
100%	2

Paid trade union activities: As a percentage of total paid facility time hours, the number of hours spent by employees who were relevant union officials during the year on paid trade union activities.

Time spent on paid trade union activities as a percentage of total paid facility time hours	5.5%
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## 2.3 Parliamentary accountability report

The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

### Losses and special payments

There were no material losses or special payments made during the year.

### Remote contingent liabilities

There are no remote contingent liabilities to disclose.

### Fees and charges

It is a legislative requirement for SCTS to charge court fees at various stages of proceedings including, but not exclusively, registration, lodgement of motions, legal debates and proofs in the Court of Session and the Sheriff Court as well as Commissary lodgements.

Fees are also charged for work undertaken by the Office of the Public Guardian which includes, but not exclusively, issuing of Powers of Attorney and Guardianship and by

the Accountant of Court. Fees are also charged by the Lands Tribunal for appeals.

Scottish Government policy is to set fees so as to move towards full cost recovery (including judicial costs).

The Fee Memorandum Trading Account shows the cost of delivering business in the Civil Courts. Full details of all chargeable fees are found at [www.scotcourts.gov.uk/taking-action/court-fees](http://www.scotcourts.gov.uk/taking-action/court-fees)

### Fees memorandum trading account

	Sheriff Courts	Supreme Courts	OPG	2023-24 Total	Restated 2022-23 Total
	£'000	£'000	£'000	£'000	£'000
Net Fee Income	25,873	5,146	8,240	39,259	34,917
<b>Net Costs to be recovered</b>	36,784	19,740	11,924	<b>68,448</b>	<b>61,551</b>
<b>Shortfall from full cost Recovery</b>	10,911	14,594	3,684	<b>29,189</b>	<b>26,634</b>
<b>% Cost Recovery</b>				<b>57%</b>	<b>57%</b>
<i>(Gross Fees Raised divided by Net Recoverable Costs)</i>					

*Malcolm Graham*

**Malcolm Graham**  
Chief Executive

**6 August 2024**

## 2.4 Independent Auditor's Report to the Scottish Courts and Tribunals Service, the Auditor General for Scotland and the Scottish Parliament

### Reporting on the audit of the financial statements

#### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Courts and Tribunals Service for the year ended 31 March 2024 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement, 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 2023/24 Government Financial Reporting Manual (the 2023/24 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 2024 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 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

#### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Conclusions relating to going concern basis of accounting

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

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

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

## **Risks of material misstatement**

I report in my 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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

### **Other information**

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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



- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

## **Matters on which I am required to report by exception**

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

## **Conclusions on wider scope responsibilities**

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

## **Use of my report**

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

*Michael Oliphant*

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

06 August 2024

### 3. Financial statements

The Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows and Changes in Taxpayers Equity, as well as details of accounting policies and supporting notes.

The outturn against the DEL and AME budget is at [page 13](#).

**Scottish Courts and Tribunals Service**  
**Statement of Comprehensive Net Expenditure**  
**For the year ended 31 March 2024**

		<b>2023-24</b>	<b>Restated 2022-23</b>
<b>Expenditure</b>	<b>Note</b>	<b>£'000</b>	<b>£'000</b>
Staff costs	3	94,419	86,616
Other administration costs	4	53,360	55,426
Depreciation and amortisation	6,8,9	33,258	30,845
Impairment	6	48	10
Operational costs	4	42,955	39,129
<b>Total Expenditure</b>		<b>224,040</b>	<b>212,026</b>
<b>Income</b>			
Operating Income	5	9,114	8,005
Income from fees and retained fines	5	42,939	38,460
<b>Total Income</b>		<b>52,053</b>	<b>46,465</b>
<b>Net outturn</b>		<b>171,987</b>	<b>165,561</b>
<b>Items that will not be reclassified to profit or loss</b>			
(Loss)/Gains on property revaluation	6	12,896	33,057
		<b>12,896</b>	<b>33,057</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>12,896</b>	<b>33,057</b>

The notes on pages 64 to 82 form part of these accounts.

**Scottish Courts and Tribunals Service**  
**Statement of Financial Position**  
**As at 31 March 2024**

	Note	31 March 2024 £'000	Restated 31 March 2023 £'000
<b>Non-current assets</b>			
Property, plant and equipment	6	560,379	560,219
Intangible assets	8	20,178	18,741
Right of Use Assets	9	53,272	56,859
Trade and other assets due in more than one year	10	844	-
<b>Total non-current assets</b>		<b>634,673</b>	<b>635,819</b>
<b>Current assets</b>			
Receivables and other current assets	10	12,992	8,718
Cash and cash equivalents	11	22,777	18,352
Assets classified as held for sale	7	-	-
<b>Total current assets</b>		<b>35,769</b>	<b>27,070</b>
<b>Total assets</b>		<b>670,442</b>	<b>662,889</b>
<b>Current liabilities</b>			
Payables and other current liabilities	12	(14,689)	(17,928)
Lease Liabilities	9	(3,656)	(3,778)
Provisions for liabilities and charges due within one year	13	(438)	(742)
<b>Total current liabilities</b>		<b>(18,783)</b>	<b>(22,448)</b>
<b>Total assets less current liabilities</b>		<b>651,659</b>	<b>640,441</b>
<b>Non-current liabilities</b>			
Payables and other liabilities	12	(166)	(180)
Lease Liabilities	9	(50,151)	(53,190)
Provisions for liabilities and charges due in more than one year	13	(5,523)	(5,260)
<b>Total non-current liabilities</b>		<b>(55,840)</b>	<b>(58,630)</b>
<b>Assets less liabilities</b>		<b>595,819</b>	<b>581,811</b>
<b>Taxpayers' equity</b>			
General fund	SOCTE	355,218	344,466
Revaluation reserve	SOCTE	240,601	237,345
<b>Total taxpayers' equity</b>		<b>595,819</b>	<b>581,811</b>

Malcolm Graham

*Malcolm Graham*

Chief Executive

The Accountable Officer authorised these financial statements for issue on 6 August 2024.

The notes on pages 64 to 82 form part of these accounts.

**Scottish Courts and Tribunals Service**  
**Cash Flow Statement**  
**For the year ended 31 March 2024**

	Note	2023-24 £'000	Restated 2022-23 £'000
<b>Cash flows from operating activities</b>			
Net outturn	SCNE	(171,987)	(165,561)
<i>Adjustments for non-cash transactions:</i>			
Depreciation and amortisation	SCNE	33,258	30,845
Impairment	SCNE	48	10
Notional audit fee	4	99	94
Loss/(Profit) on disposal of property, plant and equipment and asset held for sale	4,6	-	1
<i>Movements in working capital:</i>			
(Increase)/decrease in receivables and other current assets		(5,118)	2,197
Increase/(decrease) in trade and other payables		(2,700)	3,251
Increase/(decrease) in provisions		(41)	240
Increase/(decrease) in lease liabilities		(3,161)	-
<b>Net cash flow from operating activities</b>		<b>(149,602)</b>	<b>(128,923)</b>
<i>Adjustments for non-cash adoption of IFRS 16:</i>			
Right of use asset adoption	9	-	(58,529)
Short term lease liability	9	-	3,778
Long term lease liability recognised	9	-	53,190
<i>Adjustments for non-cash investment activities</i>			
New Lease/enhancement of right of use asset	9	(1,327)	(2,477)
Lease re-measurement	9	702	-
<i>Cash flows from investment activities</i>			
Purchase of property, plant and equipment	6	(13,792)	(10,557)
Purchase of intangible assets	8	(4,556)	(5,355)
Proceeds of disposal of property, plant and equipment	5,6	-	-
Proceeds of disposal of assets held for sale	7	-	-
<b>Net cash flow from investment activities</b>		<b>(18,973)</b>	<b>(19,950)</b>
<b>Cash flows from financing activities</b>			
From Scottish Consolidated Fund	SOCTE	173,000	152,500
<b>Cash flows from financing activities</b>		<b>173,000</b>	<b>152,500</b>
<b>Net Increase in cash and cash equivalents</b>		<b>4,425</b>	<b>3,627</b>
Cash and cash equivalents at beginning of period	11	18,352	14,725
Net increase on cash and cash equivalents		4,425	3,627
<b>Cash and cash equivalents at end of period</b>	11	<b>22,777</b>	<b>18,352</b>

The notes on pages 64 to 82 form part of these accounts.

**Scottish Court and Tribunals Service**  
**Statement of Changes in Taxpayers' Equity**  
**For the year ended 31 March 2024**

	Note	General Fund £'000	Revaluation Reserve £'000	Total £'000
<b>Restated balance at 1 April 2023</b>		344,466	237,345	581,811
<b>Total comprehensive expenditure for the year ended 31 March 2024</b>		(171,987)	12,896	(159,091)
<b>Non-cash charges</b>				
Non-cash charges - auditor's remuneration	4	99	-	99
<b>Total non-cash charges - auditor's remuneration</b>	4	<b>99</b>	<b>-</b>	<b>99</b>
<b>Other reserve movements</b>				
Transfers between reserves		9,640	(9,640)	-
<b>Total other reserve movements/adjustments</b>		<b>9,640</b>	<b>(9,640)</b>	<b>-</b>
<b>Funding</b>				
Parliamentary funding		173,000	-	173,000
<b>Net parliamentary funding drawn down</b>		<b>173,000</b>	<b>-</b>	<b>173,000</b>
<b>Balance at 31 March 2024</b>		<b>355,218</b>	<b>240,601</b>	<b>595,819</b>
<b>Net increase/ (decrease) during the year</b>		<b>10,752</b>	<b>3,256</b>	<b>14,008</b>

The notes on pages 64 to 82 form part of these accounts.

**Scottish Court and Tribunals Service**  
**Statement of Changes in Taxpayers' Equity**  
**For the year ended 31 March 2023**

	Note	General Fund £'000	Revaluation Reserve £'000	Total £'000
<b>Balance at 1 April 2022</b>		347,303	212,499	559,802
IFRS 16 adoption	9	1,919	-	1,919
<b>Restated balance at 1 April 2022</b>		<u>349,222</u>	<u>212,499</u>	<u>561,721</u>
<b>Total comprehensive expenditure for the year ended 31 March 2023</b>		<b>(165,561)</b>	<b>33,057</b>	<b>(132,504)</b>
<b>Non-cash charges</b>				
Non-cash charges - auditor's remuneration	4	94	-	94
<b>Total non-cash charges - auditor's remuneration</b>	4	<u>94</u>	<u>-</u>	<u>94</u>
<b>Other reserve movements</b>				
Transfers between reserves		8,211	(8,211)	-
<b>Total other reserve movements/adjustments</b>		<u>8,211</u>	<u>(8,211)</u>	<u>-</u>
<b>Funding</b>				
Parliamentary funding		152,500	-	152,500
<b>Net parliamentary funding drawn down</b>		<u>152,500</u>	<u>-</u>	<u>152,500</u>
<b>Restated balance at 31 March 2023</b>		<u><u>344,466</u></u>	<u><u>237,345</u></u>	<u><u>581,811</u></u>
<b>Net increase/ (decrease) during the year</b>		<b>(4,756)</b>	<b>24,846</b>	<b>20,090</b>

The notes on pages 64 to 82 form part of these accounts.

# 1. Notes to the Accounts

## Basis of accounts

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted and interpreted by the 2023-24 Government Financial Reporting Manual (FReM) issued by HM Treasury and the Accounts Direction issued by Scottish Ministers (Annex 4). These accounts have been prepared on a going concern basis. The financial reporting framework applicable to Government bodies, derived from the HMT Government Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The SCTS Board have a reasonable expectation that this will continue to be the case. An assessment of liquidity risk is shown in Note 16 and the budget allocation for 2024-25 can be seen [here](#). These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment.

## 2. Accounting policies

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of SCTS for the purpose of giving a true and fair view has been selected. The particular policies adopted by SCTS are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

### 2.1 Property, plant and equipment

The threshold for capitalising assets is £5,000 for all categories apart from information technology equipment (networked and grouped), where the threshold for capitalisation is £500.

#### Initial recognition

On initial recognition, property, plant and equipment are measured at cost including any costs such as installation directly attributable to bring them into working condition. All property, plant and equipment is carried at fair value.

Specialised SCTS land, buildings, equipment, installations and fittings are stated at Depreciated Replacement Cost (DRC), as a proxy for Fair Value as specified in the SPFM (Scottish Public Financial Manual). DRC assessments are subject to an assumption of ongoing future use by SCTS for operational purposes.

Non-specialised land and buildings are stated at Fair Value which is broadly correlated with Market Value. The assessment of Fair Value for operational non-specialised assets is subject to an assumption of ongoing use for the existing purposes thereby reflective of Market Value for Existing Use.

Valuations of all land and building assets are revalued and relifed by our valuers (currently Avison Young), on a five-year cycle of professional valuations (one fifth of buildings valued each year). In the intervening years indexation is applied. Building Cost Information Service (BCIS) indices are used for cost based assessments (DRC) otherwise for market based elements indexation figures will reflect observed movements in the property market over the relevant period. The valuations are carried out in accordance with the Royal Institution of Chartered Surveyors (RICS) Valuation Standards insofar as these terms are consistent with the agreed requirements of the SPFM.

Where significant redevelopment or damage of a property has been completed out with the valuation cycle, the relevant property will be subject to a specific valuation at the appropriate point in accordance with SPFM guidance. Detailed surveys were undertaken to ascertain the presence of Reinforced Autoclaved Aerated Concrete (RAAC) within the SCTS estate, with one building identified. This building has been brought forward and included in the valuations cycle.

Land held in association with specialised operational sites has been valued to Market Value for Existing Use as part of the wider DRC calculations.



Non specialised operational assets have also been valued to Market Value for Existing Use with surplus/non-operational properties valued on a Market Value basis. Market related assessments have been prepared through the use of comparable market transaction evidence. DRC valuations are subject to an assumption of future ongoing use by SCTS for operational purposes.

Depreciation is provided on a straight line basis on all property, plant and equipment (other than freehold land) at rates calculated to write down the cost or valuation of each asset over its estimated useful life. Buildings have been categorised by their constituent components and the estimated useful life determined in relation to each component as set out below:

#### **Buildings:**

Sub Structure	90 years	Solar panels	25 years
Superstructure	40 - 60 years	Ventilation	25 years
External Door	45 years	Kitchen	20 years
Windows	45 years	Leasehold Improvements	20 years
Sanitary	25 - 40 years	Lifts	20 years
Electrics	5 - 30 years	Lighting	20 years
Car Park (excluding land)	25 years	Storage	20 years
Heat source	25 years	Others	5 years
Security Systems	10 - 25 years		
Vehicles	3 years		
IT Hardware	3 years		
IT Software	3 - 10 years		
Equipment	not exceeding 10 years		
Fixtures and Fittings	not exceeding 10 years		

Assets under construction are carried at the costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Assets under construction are transferred to the appropriate property, plant and equipment category when completed and ready for use. No depreciation is charged until the asset is operational.

## **2.2 Right of use assets**

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

At inception of a contract, SCTS assesses whether a contract is, or contains a lease. A contract is, or contains a lease if the contract conveys the right to control the use of an identified asset for a period of time. This includes assets for which there is no consideration. To assess whether a contract conveys the right to control the use of an identified asset, SCTS assesses whether:

- the contract involves the use of an identified asset
- SCTS has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use
- SCTS has the right to direct the use of the asset

SCTS defines the lease term as the non-cancellable period for which a lessee has the right to use an underlying asset, together with both:

- periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option

- periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option

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

At inception or on reassessment of a contract that contains a lease component, SCTS assesses whether it is reasonably certain to exercise break options or extension options at the lease commencement date. SCTS reassesses this if there are significant events or changes in circumstances that were not anticipated.

When making the above assessments, SCTS excludes two types of leases:

- leases that have a value of less than £5,000
- contracts whose term is less than twelve months

### **SCTS as Lessee**

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

#### **Right of Use Asset**

The right-of-use asset is measured at the value of the lease liability, adjusted for:

- any lease payments made before the commencement date
- any lease incentives received
- any incremental costs of obtaining the lease and;
- any costs of removing the asset and restoring the site at the end of the lease

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

After initial recognition, the right-of-use asset is measured using the fair value model. In determining the fair value, SCTS applies:

- the cost model (measurement by reference to the lease liability) as a reasonable proxy for fair value for non-property leases, and for property leases of less than five years or with regular rent reviews or;
- the revalued amount for other leases

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

#### **Lease Liability**

The Lease Liability is measured at the value of the remaining lease payments discounted over the lease term, either by the interest rate implicit in the lease or by the rate is advised annually by HMT (3.51% for 2023).

The measurement of lease payments excludes any VAT payable, and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 Levies.

After initial measurement the lease liability is adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where SCTS no longer expects to exercise an option. Modifications are changes to the lease contract. Reassessments and modifications are accounted for either by:

- recalculating the lease term under any new contract terms, taking account of the reasonable certainty or otherwise of exercising an option or;
- applying a new discount rate where applicable

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

### **SCTS as a Lessor**

Where SCTS acts as a lessor, the arrangement is assessed to determine whether it constitutes a finance lease, this being where the risks and rewards incidental to ownership of an underlying asset are substantially transferred to the lessee. For these leases, the asset is derecognised and a receivable is recognised with accrued interest being treated as income over its life. All other leases are treated as operating leases and rental income is recognised on a straight-line basis.

### **2.3 Non-current assets classified as held for sale**

The SCTS classify a non-current asset as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is met when the asset is being actively marketed by management, it is available for immediate sale in its present condition, and the sale is considered to be highly probable and is expected to qualify for recognition as a completed sale within one year from the date of classification. Assets classified as held for sale are measured at the lower of their carrying amount immediately prior to their classification as held for sale and their fair value less costs to sell. Depreciation or amortisation for such assets is not charged from the date they are classified as an asset held for sale.

### **2.4 Intangible assets**

Both purchased software licenses and internally generated software are valued at depreciated replacement cost. Amortisation is applied at rates calculated to write off the value of the software by equal instalments over the shorter of the term of the license and their estimated useful life. Software and main intangible systems (e.g. Integrated Case Management System, ICMS) are amortised over a 3 to 10 year life. Due to the lack of active market our software systems are shown at amortised replacement cost as a proxy for fair value. A management review of bespoke systems was undertaken and confirmed that the useful life and valuation is appropriate. No impairment was necessary following this assessment.

### **2.5 Cash and cash equivalents**

Cash represents cash in hand, cash held with the Government Banking Service and cash in commercial bank accounts.

### **2.6 Financial instruments**

SCTS does not hold any complex financial instruments. The only financial instruments included in the accounts are receivables, cash and cash equivalents and payables (notes 10, 11 and 12).

Trade and other receivables are recognised at fair value less any impairment for any amounts assessed as irrecoverable. An impairment of debt for irrecoverable amounts is made where there is evidence that SCTS will be unable to collect an amount due in accordance with agreed terms. SCTS have adopted IFRS 9 in its treatment on the impairment of trade receivables. During 2023-24, a review of impairment based on a lifetime Expected Credit Losses was completed. Trade and other payables are recognised at fair value.

## **2.7 Income and Expenditure recognition**

SCTS is not a trading organisation. Income primarily comprises court fees for civil cases. SCTS collects fines on an agency basis. Sheriff Court fines are paid over to the Scottish Consolidated Fund and are not accounted for as part of the income of SCTS. An element of Justice of the Peace Court fines, Police and Fiscal fixed penalty fines are retained by SCTS in line with The Scotland Act 1998 (Designation of Receipts) Order issued by HM Treasury. The remainder is paid over to the Scottish Consolidated Fund. Income and expenditure is accounted for in the year to which it relates and not when cash payments are made or received. Where income and expenditure has been recognised but cash has not been received or paid, a receivable or payable for the corresponding amount is recorded in the Statement of Financial Position.

## **2.8 Value added tax (VAT)**

Revenues, expenses and assets are recognised net of the amount of VAT except where the VAT incurred on a purchase of assets or services is not recoverable from HM Revenue and Customs (HMRC), in which case the VAT is recognised as part of the cost of acquisition of the asset or as part of the expenses item as applicable. The net amount of VAT recoverable from, or payable to, HMRC is included as part of receivables or payables in the Statement of Financial Position.

## **2.9 External auditor remuneration**

External auditor's remuneration for non-audit services is charged on a notional basis to the SCTS. It is charged to the Statement of Comprehensive Net Expenditure and credited as a movement on the general fund.

## **2.10 Provisions**

Provisions are recognised when SCTS has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to any provisions is presented in the Statement of Comprehensive Net Expenditure net of any reimbursement.

## **2.11 Employee benefits pensions**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS). These defined benefit schemes are unfunded and are non-contributory except in respect of dependant's benefits. SCTS accounts for these schemes as defined contribution plans and recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employee's services by payment to the PCSPS/CSOPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS/CSOPS. In respect of the defined contribution schemes, SCTS recognises the contributions payable for the year. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

## **2.12 Judicial Pension Scheme JOS**

Members of the judiciary are covered by a different Judicial Pension Schemes (JPS). This includes the 1981 Scheme, 1993 JUPRA, 2015 Judicial Pensions Scheme and 2017 Fee-Paid Judicial Pension Scheme. The JPS is an unfunded multi-employer defined benefit scheme which prepares its own Accounts. Effective from 1 April 2016, SCTS became responsible for the employer contributions to the JPS. Contributions from 2016 to 31 March 2019 were paid at a rate of 38.45% and from April 2019 that rate increased to 51.35%. The amount of these contributions is included in the Staff Report from page 44.

Although the JPS is a defined benefit scheme, in accordance with FReM 6.2, SCTS accounts for the scheme as a defined contribution scheme and recognises employer contributions payable as an expense in the year they are incurred. As part of the changes to judicial pension arrangements, a new governance framework was established to secure the confidence in the Judicial Pension Schemes of both the scheme members and the tax payers. The Lord Chancellor is the Responsible Authority and Scheme Manager for the Schemes. Furthermore, there is an established

Judicial Pensions Board. Further information on the Judicial Pensions Board and relevant publications, such as judicial; pension scheme accounts, scheme guidance and valuation reports can be found [here](#).

### **2.13 Other employee benefits**

A liability and an expense are recognised for untaken holidays and flexi balances at 31 March 2024. As a result an accrual has been made for time earned but not taken.

### **2.14 Accounting estimates and assumptions**

SCTS makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the actual results. Other than estimates and assumptions relating to Property Plant and Equipment, Intangibles, Right of Use Assets and Provisions, stated in accounting policies at 2.1,2.2, 2.3, 2.4 and 2.10 above, there are no material estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **2.15 Disclosure of accounting standards not yet applied**

A number of new accounting standards have been issued or amendments made to existing standards, but have not yet been applied to these financial statements. The standards that are considered relevant and the anticipated impact are as follows:

#### **IFRS 17 (Insurance Contracts) effective from 1 April 2025**

The International Accounting Standards Board (IASB) has issued IFRS 17 (Insurance Contracts), which replaces IFRS 4 (Insurance Contracts). It is expected to be effective for accounting periods beginning on or after 1 January 2025, following IASB decisions to defer the effective date. The Government Financial Reporting Manual (FReM) has yet to adopt this standard

### 3. Staff Numbers and costs

Due to changes in the required reporting format all relevant disclosures relating to staff are included in the Remuneration and Staff Report (pages 44 to 52).

### 4. Non-staff expenditure

<b>4a Other administration expenditure</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>£'000</b>	<b>£'000</b>
Rent and Rates	8,673	7,983
Accommodation	16,946	21,744
Building maintenance and impairment	10,933	10,587
Computer Maintenance	5,993	5,232
Office running costs	1,988	1,790
Other	2,508	2,109
Postage	1,601	1,505
Publications – Sheriff Courts	1,457	1,436
Contracted Services	1,915	1,432
Travel, subsistence and hospitality	725	729
Provision movements	(52)	240
External auditor remuneration - Audit fee	99	94
Finance costs	574	544
Loss on disposal of non-current assets	-	1
<b>Total</b>	<b>53,360</b>	<b>55,426</b>

During the year, SCTS purchased no non-audit services from its external auditor. (2022-23: Nil).

<b>4b Operational costs</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>£'000</b>	<b>£'000</b>
Judicial costs	16,071	14,053
Judicial pension costs	17,890	16,955
Payments to jurors	4,141	3,910
Interpreters' costs	2,030	1,527
Other	2,823	2,684
<b>Total</b>	<b>42,955</b>	<b>39,129</b>

## 5. Income

### 5a Operating income

	2023-24	2022-23
	£'000	£'000
Shared service income from other government departments	7,117	6,722
Recharges	544	479
Income from rent receivable and court hire	63	69
Other income	1,390	735
<b>Total</b>	<b>9,114</b>	<b>8,005</b>

### 5b Income from fees and retained fines

	2023-24	Restated 2022-23
	£'000	£'000
Fees charged	39,232	34,943
Retained fines	3,707	3,517
<b>Total</b>	<b>42,939</b>	<b>38,460</b>

## 6. Property, plant and equipment

### 6a Property, plant and equipment current year

Purchases of total property, plant and equipment in the schedule of £13,297k (2022-23: £10,413k) appear in the cash flow statement as £13,792k (2022-23: £10,557k) after adjustment for opening and closing property, plant and equipment accruals in trade and other payables.

Cost or valuation	Land £'000	Buildings £'000	Vehicles £'000	Equipment £'000	ICT systems £'000	Fixtures and fittings £'000	Assets under construction £'000	2023-24 Total £'000
Opening balance at 1 April 2023	31,322	916,739	353	1,460	14,031	1,213	4,743	969,861
Additions	-	27	-	56	3,767	-	9,447	13,297
Transfer	-	6,171	-	43	-	17	(6,231)	-
Disposals	-	(1,846)	-	-	-	-	-	(1,846)
Revaluation	(181)	(122,664)	-	-	-	-	-	(122,845)
Downward Revaluation to Statement of comprehensive net expenditure	(11)	(37)	-	-	-	-	-	(48)
<b>As at 31 March 2024</b>	<b>31,130</b>	<b>798,390</b>	<b>353</b>	<b>1,559</b>	<b>17,798</b>	<b>1,230</b>	<b>7,959</b>	<b>858,419</b>
<b>Depreciation</b>								
Opening balance at 1 April 2023	-	402,224	235	215	6,207	761	-	409,642
Charged in year	-	21,091	118	158	4,412	206	-	25,985
Transfer	-	-	-	1	-	(1)	-	-
Disposals	-	(1,846)	-	-	-	-	-	(1,846)
Revaluation	-	(135,741)	-	-	-	-	-	(135,741)
<b>Balance as at 31 March 2024</b>	<b>-</b>	<b>285,728</b>	<b>353</b>	<b>374</b>	<b>10,619</b>	<b>966</b>	<b>-</b>	<b>298,040</b>
<b>Net book value current year</b>	<b>31,130</b>	<b>512,662</b>	<b>-</b>	<b>1,185</b>	<b>7,179</b>	<b>264</b>	<b>7,959</b>	<b>560,379</b>
Net book value prior year	31,322	514,515	118	1,245	7,824	452	4,743	560,219

All assets are owned by the Scottish Courts and Tribunals Service Corporate Body. All land and buildings are held freehold. No assets are held under finance leases or PFI/PPP contracts.



## 6b Property, plant and equipment prior year

Cost or valuation	Land £'000	Buildings £'000	Vehicles £'000	Equipment £'000	ICT systems £'000	Fixtures and fittings £'000	Assets under construction £'000	2022-23 Total £'000
Opening balance at 1 April 2022	33,665	851,371	353	1,684	19,276	1,102	32	907,483
Additions	-	-	-	10	3,476	51	6,876	10,413
Transfer	-	2,196	-	(233)	-	202	(2,165)	-
Disposals	-	-	-	(1)	(8,721)	(142)	-	(8,864)
Revaluation	(2,338)	63,177	-	-	-	-	-	60,839
Downward Revaluation to statement of comprehensive net expenditure	(5)	(5)	-	-	-	-	-	(10)
<b>As at 31 March 2023</b>	<b>31,322</b>	<b>916,739</b>	<b>353</b>	<b>1,460</b>	<b>14,031</b>	<b>1,213</b>	<b>4,743</b>	<b>969,861</b>
<b>Depreciation</b>								
Opening balance at 1 April 2022	-	355,114	118	61	11,037	591	-	366,921
Charged in year	-	19,328	117	154	3,891	312	-	23,802
Transfer	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	(8,721)	(142)	-	(8,863)
Revaluation	-	27,782	-	-	-	-	-	27,782
<b>Balance as at 31 March 2023</b>	<b>-</b>	<b>402,224</b>	<b>235</b>	<b>215</b>	<b>6,207</b>	<b>761</b>	<b>-</b>	<b>409,642</b>
<b>Net book value current year</b>	<b>31,322</b>	<b>514,515</b>	<b>118</b>	<b>1,245</b>	<b>7,824</b>	<b>452</b>	<b>4,743</b>	<b>560,219</b>
Net book value prior year	33,665	496,257	235	1,623	8,239	511	32	540,562

All assets are owned by the Scottish Courts and Tribunals Service Corporate Body. All land and buildings are held freehold. No assets are held under finance leases or PFI/PPP contracts.

## 7. Assets classified as Held for Sale

The following assets have been presented for sale by SCTS. The completion date for sale is expected to be within 12-months. Assets classified as held for sale are measured at the lower of their carrying amount immediately prior to their classification as held for sale and their fair value less costs to sell. Assets classified as held for sale are not subject to depreciation or amortisation.

There are two assets held for sale with a value less than £500.

## 8. Intangible assets

### 8a Intangible assets current year

Purchases of total intangible assets below of £4,498k (2022-23: £4,540k) appear in the cash flow statement as £4,556k after adjustment for opening and closing intangible asset accruals in trade and other payables.

	Software licences £'000	ICT software £'000	Assets under development £'000	2023-24 Total £'000
<b>Cost or valuation</b>				
Balance at 1 April 2023	1,344	30,550	-	31,894
Additions	845	3,386	267	4,498
Disposals	(5)	-	-	(5)
<b>As at 31 March 2024</b>	<b>2,184</b>	<b>33,936</b>	<b>267</b>	<b>36,387</b>
<b>Amortisation</b>				
Balance at 1 April 2023	481	12,672	-	13,153
Charged in year	391	2,670	-	3,061
Disposals	(5)	-	-	(5)
<b>As at 31 March 2024</b>	<b>867</b>	<b>15,342</b>	<b>-</b>	<b>16,209</b>
<b>Net book value as at 31 March 2024</b>	<b>1,317</b>	<b>18,594</b>	<b>267</b>	<b>20,178</b>
Net book value as at 31 March 2023	863	17,878	-	18,741

The intangible assets include the ICMS system, an internally generated case management system with a carrying amount of £11,625k and a remaining amortisation period of 108 months.

## 8b Intangible assets prior year

Purchases of total intangible assets below of £4,540k (2021-22: £7,081k) appear in the cash flow statement as £5,355k after adjustment for opening and closing intangible asset accruals in trade and other payables.

	Software licences £'000	ICT software £'000	Assets under development £'000	2022-23 Total £'000
<b>Cost or valuation</b>				
Balance at 1 April 2022	3,620	21,335	4,753	29,708
Additions	-	3,313	1,227	4,540
Disposals	(2,276)	(78)	-	(2,354)
Transfers	-	5,980	(5,980)	-
<b>As at 31 March 2023</b>	<b>1,344</b>	<b>30,550</b>	<b>-</b>	<b>31,894</b>
<b>Amortisation</b>				
Balance at 1 April 2022	1,776	10,835	-	12,611
Charged in year	981	1,915	-	2,896
Disposals	(2,276)	(78)	-	(2,354)
<b>As at 31 March 2023</b>	<b>481</b>	<b>12,672</b>	<b>-</b>	<b>13,153</b>
<b>Net book value as at 31 March 2023</b>	<b>863</b>	<b>17,878</b>	<b>-</b>	<b>18,741</b>
Net book value as at 31 March 2022	<b>1,844</b>	<b>10,500</b>	<b>4,753</b>	<b>17,097</b>

The intangible assets include the ICMS system, an internally generated case management system with a carrying amount of £10,211k and a remaining amortisation period of 120 months.

## 9. Leases

<b>9a Right of use assets</b>	<b>Land and Buildings £'000</b>	<b>Capitalised Provision £'000</b>	<b>2023-24 Total £'000</b>
<b>Cost or valuation</b>			
Balance at 1 April 2023	61,006	-	61,006
Additions	1,266	61	1,327
Re-measurement	(702)	-	(702)
<b>As at 31 March 2024</b>	<b>61,570</b>	<b>61</b>	<b>61,631</b>
<b>Amortisation</b>			
Balance at 1 April 2023	4,147	-	4,147
Charged in year	4,208	4	4,212
<b>As at 31 March 2024</b>	<b>8,355</b>	<b>4</b>	<b>8,359</b>
<b>Net book value as at 31 March 2024</b>	<b>53,215</b>	<b>57</b>	<b>53,272</b>
Assets valued at net present value of future lease payments			<b>53,272</b>

<b>9b Right of use assets prior year</b>	<b>Land and Buildings £'000</b>	<b>Other £'000</b>	<b>2022-23 Total £'000</b>
<b>Cost or valuation</b>			
Balance at 1 April 2022	58,529	-	58,529
Additions	2,477	-	2,477
<b>As at 31 March 2023</b>	<b>61,006</b>	<b>-</b>	<b>61,006</b>
<b>Amortisation</b>			
Balance at 1 April 2022	-	-	-
Charged in year	4,147	-	4,147
<b>As at 31 March 2023</b>	<b>4,147</b>	<b>-</b>	<b>4,147</b>
<b>Net book value as at 31 March 2023</b>	<b>56,859</b>	<b>-</b>	<b>56,859</b>
Assets valued at net present value of future lease payments			<b>56,859</b>

## 9c Commitments under lease liabilities

As at 31 March, total contractual undiscounted cash flows relating to lease liabilities are given in the table below:

	<b>2024 £'000</b>	<b>2023 £'000</b>
<b>Buildings</b>		
Not later than one year	4,192	4,295
later than one year and not later than five years	15,527	15,706
later than five years	38,874	41,832
Less interest element	(4,786)	(4,865)
<b>Total</b>	<b>53,807</b>	<b>56,968</b>

	2024	2023
	£'000	£'000
Current	3,656	3,778
Non-current	50,151	53,190
<b>Total lease liabilities</b>	<b>53,807</b>	<b>56,968</b>

#### Amounts recognised in the Statement of Comprehensive Net Expenditure

	2023-24	2022-23
	£'000	£'000
Depreciation	4,212	4,147
Interest expense	574	544
Low value and short term leases	82	97
Irrecoverable VAT on right of use leases	825	741
Income from sub-leasing right of use assets	(3,546)	(3,193)
Expense relating to variable lease payments	1,408	1,163
<b>Total</b>	<b>3,555</b>	<b>3,499</b>

#### Amounts recognised in the Statement of Cash Flows

	2023-24	2022-23
	£'000	£'000
Interest expense	574	544
Repayments of principal on leases	-	-
<b>Total</b>	<b>574</b>	<b>544</b>

#### 9d Commitments under operating leases

<b>Buildings</b>	2024	2023
	£'000	£'000
Within one year	50	73
Between two and five years (inclusive)	-	-
After five years	-	-
<b>Total</b>	<b>50</b>	<b>73</b>

## 10. Trade receivables and other assets

	2024	2023
	£'000	£'000
<b>Amounts falling due within one year</b>		
Trade receivables	5,957	2,046
VAT	1,991	1,972
Other receivables	115	289
Prepayments	3,421	2,751
Accrued income	1,508	1,660
<b>Total receivables due within one year</b>	<b>12,992</b>	<b>8,718</b>

	2024	2023
	£'000	£'000
<b>Amounts falling due in more than one year</b>		
Prepayments	844	-
<b>Total receivables due in more than one year</b>	<b>844</b>	<b>-</b>

<b>Total at 31 March</b>	<b>13,836</b>	<b>8,718</b>
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## 11. Cash and cash equivalents

	2024	Restated 2023
	£'000	£'000
Balance at 1 April	18,352	14,725
Net change in cash and cash equivalent balances	4,425	3,627
<b>Balance as at 31 March</b>	<b>22,777</b>	<b>18,352</b>

### The following balances at 31 March were held at:

Commercial banks and cash in hand	14,136	14,706
Government Banking Service	8,641	3,646
<b>Balance as at 31 March</b>	<b>22,777</b>	<b>18,352</b>

## 12. Payables and other current liabilities

	2024	Restated 2023
	£'000	£'000
<b>Amounts falling due within one year</b>		
Trade payables	-	38
Other payables	4,247	4,069
Accruals	9,911	12,957
Deferred income	14	14
Corporate balance with the Scottish Government	517	850
<b>Total payables due within one year</b>	<b>14,689</b>	<b>17,928</b>

	2024	2023
	£'000	£'000
<b>Amounts falling due in more than one year</b>		
Other payables	-	-
Deferred income and accruals	166	180
<b>Total payables due in more than one year</b>	<b>166</b>	<b>180</b>

<b>Total at 31 March</b>	<b>14,855</b>	<b>18,108</b>
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### 13. Provisions for liabilities and charges

#### 13a Provisions for liabilities and charges current year

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2023-24 Total £'000
Balance as at 1 April 2023	4,312	933	15	5,260
Add: element reported as due within one year	465	47	230	742
<b>Total as at 1 April 2023</b>	<b>4,777</b>	<b>980</b>	<b>245</b>	<b>6,002</b>
Provided for in year	516	-	93	609
Provisions not required written back	(442)	-	(68)	(510)
Provisions utilised in year	-	(52)	(88)	(140)
<b>Total as at 31 March 2024</b>	<b>4,851</b>	<b>928</b>	<b>182</b>	<b>5,961</b>
Payable within one year	(284)	(56)	(98)	(438)
<b>As at 31 March 2024</b>	<b>4,567</b>	<b>872</b>	<b>84</b>	<b>5,523</b>

Analysis of expected timing of any resulting outflows of economic benefits:

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2023-24 Total £'000
Payable in 1 year	284	56	98	438
Payable between 2 and 5 years	523	222	84	829
Payable between 6 and 10 years	420	278	-	698
Thereafter	3,624	372	-	3,996
<b>Total as at 31 March 2024</b>	<b>4,851</b>	<b>928</b>	<b>182</b>	<b>5,961</b>

#### 13b Provisions for liabilities and charges prior year

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2022-23 Total £'000
Balance as at 1 April 2022	3,992	981	87	5,060
Add: element reported as due within one year	451	46	205	702
<b>Total as at 1 April 2022</b>	<b>4,443</b>	<b>1,027</b>	<b>292</b>	<b>5,762</b>
Provided for in year	334	-	194	528
Provisions not required written back	-	-	(203)	(203)
Provisions utilised in year	-	(47)	(38)	(85)
<b>Total as at 31 March 2023</b>	<b>4,777</b>	<b>980</b>	<b>245</b>	<b>6,002</b>
Payable within one year	(465)	(47)	(230)	(742)
<b>As at 31 March 2023</b>	<b>4,312</b>	<b>933</b>	<b>15</b>	<b>5,260</b>

Analysis of expected timing of any resulting outflows of economic benefits:

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2022-23 Total £'000
Payable in 1 year	465	47	230	742
Payable between 2 and 5 years	465	189	15	669
Payable between 6 and 10 years	417	236	-	653
Thereafter	3,430	508	-	3,938
<b>Total as at 31 March 2023</b>	<b>4,777</b>	<b>980</b>	<b>245</b>	<b>6,002</b>

## 13c Details of Provisions

### Property and dilapidations

This represents the impact of the periodic revaluation exercises along with estimated amounts due on the expiry of property leaseholds held by SCTS, to return the properties to their original condition. The amounts due and the timing of payments depends on the terms and conditions of each lease, reinstatement works covers, general wear and tear and the extent of alternations carried out by SCTS over the period of the lease.

### President Pension

This relates to the pension arrangement for the past Presidents' of the Mental Health Tribunal for Scotland.

### Compensation

Amounts have been provided for material claims for compensation against SCTS from service users. The amounts provided are based on an assessment of the amounts claimed and the likelihood of a payment being required. Where a settlement is considered unlikely to be required no provision is made.

## 14. Capital commitments

As at 31 March, contracted capital commitments for which no provision has been made were as follows:

	2024	2023
	£'000	£'000
Property, plant and equipment	2,325	1,017
Tangible assets	81	-
Intangible assets	696	-
<b>Total</b>	<b>3,102</b>	<b>1,017</b>

As at 31 March, authorised but not contracted capital commitments for which no provision has been made were as follows:

	2024	2023
	£'000	£'000
Property, plant and equipment	475	-
Tangible assets	431	-
<b>Total</b>	<b>906</b>	<b>-</b>

## 15. Related Party Transactions

SCTS, established by section 60(1) of the Judiciary and Courts (Scotland) Act 2008, is a non-Ministerial Office, which is part of the Scottish Administration but not part of the Scottish Government. During the year, SCTS has had various material transactions with the Scottish Government and the Crown Office.

SCTS has also had a number of transactions with other government departments, central government bodies, local government and other non-departmental public bodies.

Ms Lynsey Walker, solicitor member of the SCTS Board (Board Member from 17 January 2022), was a Member of Addleshaw Goddard LLP during the financial year.

All transactions involving organisations in which a member of the SCTS Board may have an interest are conducted arm's length and in accordance with SCTS's financial regulations. During the year, SCTS received £194,726 in respect of payments for services rendered to Addleshaw Goddard.



Mr Steven Dickson, non-executive member of the SCTS Board (Board Member from 1 June 2022), was a Director of Scottish Water Business Stream Holdings during the financial year.

All transactions involving organisations in which a member of the SCTS Board have an interest are conducted at arm's length and in accordance with SCTS's financial regulations. SCTS paid £685,579 in respect of services received from Scottish Water Business Stream.

Remuneration paid to Board and Executive Team members is given in the Remuneration Report given above.

No other Board or Executive Team members have undertaken any material transactions with SCTS.

## **16. Financial Instruments**

SCTS resource requirements are met from Scottish Government via the annual grant-in-aid provision and from other income generated from activities. SCTS has no power to borrow funds and any surplus funds are held in interest bearing deposit accounts. Other than financial assets and liabilities which are generated by day-to-day operational activities, SCTS holds no financial instruments. Because of the nature of its activities and the way in which SCTS is financed, the SCTS is not exposed to the degree of financial risk faced by business entities.

### **Liquidity risk**

Scottish Ministers make provision for SCTS' use of resources, for revenue and capital purposes, in its budget for each financial year. Resources and accruing resources may be used only for the purposes specified and up to the amounts specified in the budget. SCTS is not therefore exposed to significant liquidity risks.

### **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices that could affect SCTS are interest rate risk. As noted above, SCTS has no power to borrow and any surplus funds are held in interest bearing deposit accounts or the Government Banking Service. SCTS has no other investments and therefore there is limited exposure to interest rate risk.

### **Credit risk**

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or contract, leading to a financial loss. SCTS is exposed to credit risk from its operating activities (primarily for trade and other receivables) but the level of risk is not deemed significant. Credit risk related to trade and other receivables is managed through established procedures relating to the monitoring and follow up of outstanding balances.

### **Fair values**

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

Cash and cash equivalents, trade receivables, trade payables, and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. There is no difference between the book value and fair value for the cash and cash equivalents shown in note 11.

## **17. Losses**

During the financial year there were 10 instances of cash handling losses totaling £665. (2022-23: 7 instances totaling £940).

## **18. Third Party Assets**

Cash balances of £30,462k (Restated 2022-23: £27,192k), as confirmed from the banks, are held on behalf of third parties. This is mainly money consigned into court in respect of liquidations, cautions, expenses in civil actions and unclaimed dividends. These third party assets are not the property of the SCTS and are not included in SCTS' accounts.

## 19. Contingent Assets/Liabilities disclosed under IAS 37

At 31 March 2024, there were no material contingent assets/liabilities.

## 20. Post Balance Sheet Events

In line with IAS 10, SCTS considers there to be no adjusting or non-adjusting events.

## 21. Prior Year Adjustment

SCTS have recognised a bank account on the balance sheet in the current year and has also adjusted the associated current assets and liabilities. Income relating to the prior year has been adjusted to reflect additional income.

The tables below set out the impact of the prior-year adjustments on the statement of financial position and general fund.

<b>21a Prior Year Adjustment</b>	<b>Balance at 31 March 2023 £'000</b>	<b>Prior Year Adjustment 2021-22 £'000</b>	<b>Prior Year Adjustment 2022-23 £'000</b>	<b>Restated Balance at 1 April 2023 £'000</b>
<b>Current assets</b>				
Cash & cash equivalents	16,792	944	616	18,352
<b>Current liabilities</b>				
Other payables	(16,564)	(944)	(420)	(17,928)
<b>Net current assets</b>	<b>228</b>	<b>-</b>	<b>196</b>	<b>424</b>
<b>Taxpayers' equity</b>				
General fund	<b>344,270</b>	<b>-</b>	<b>196</b>	<b>344,466</b>

<b>21b Prior Year Adjustment</b>	<b>Balance at 31 March 2022 £'000</b>	<b>Prior Year Adjustment £'000</b>	<b>Restated Balance at 1 April 2022 £'000</b>
<b>Current assets</b>			
Cash & cash equivalents	13,780	944	14,725
<b>Current liabilities</b>			
Trade Payables	(14,676)	(944)	(15,621)
<b>Net current assets</b>	<b>(896)</b>	<b>-</b>	<b>(896)</b>

## Supreme Courts, Sheriff and Justice of the Peace Courts, Office of the Public Guardian

**High Court**

	2023-24	2022-23	2021-22
High Court judge days	4,776	4,541	4,201
Indictments registered	1,044	1,038	823
Trials (evidence led)	686	611	577
High Court criminal appeals lodged	597	521	450

**Court of Session**

	2023-24	2022-23	2021-22
Court of Session judge days	1,075	995	1,369
Cases registered	1,006	919	1,012
Proofs proceeding	60	55	90
Court of Session: civil appeals/reclaiming motions	88	119	151
Civil petitions registered	1,131	1,107	990

**All-Scotland Courts**

	2023-24	2022-23	2021-22
Sheriff Appeal Court - criminal appeals lodged <sup>12</sup>	326	291	323
Sheriff Appeal Court - civil appeals lodged	202	214	189
Personal Injury Court: registrations	5,366	4,129	3,321

**Sheriff and Justice of the Peace Courts**

<b>Sheriff Courts: Summary Criminal</b>	2023-24	2022-23	2021-22
Complaints registered	65,357	57,226	55,506
Trials with evidence Led	5,746	6,380	5,503

<b>Sheriff Courts: Solemn Criminal</b>	2023-24	2022-23	2021-22
Sheriff and jury indictments registered	7,384	5,938	5,759
Sheriff and jury trials with evidence led	1,275	1,061	907

<b>Justice of the Peace Courts</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Complaints registered	19,681	21,756	23,557
Trials with evidence led	937	999	518
Sitting days	2,955	2,488	2,336

<b>Sheriff Courts: Civil</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Ordinary Cause registered	20,866	21,344	21,144
OC proofs and debates proceeding	498	515	463

<b>Summary Cause/Small Claims/Simple Proc.</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Cases registered	32,379	33,316	26,923
SC proofs Proceeding	266	332	316

<b>Sheriff Courts: Sitting Days</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Number of days	29,456	29,624	27,610

<b>Commissary</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Inventories recorded	29,443	27,953	26,916

**Office of the Public Guardian**

	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Powers of Attorney registered	77,446	62,062	57,819
Guardianship Orders registered	3,235	3,146	2,763

Upper Tribunal, First-tier Tribunals and other tribunals administered by SCTS

<b>Upper Tribunal for Scotland</b>			
	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	2507	37	43
Disposals	1720	48	30
Hearing Days	60	32	36

<b>First-tier Tribunal for Scotland (General Regulatory Chamber)</b>			
<b>Charity Appeals</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	0	0	0
Disposals	0	0	0
Hearing Days	0	0	0
<b>Parking and Bus Lane Appeals (Becomes Transport Appeals Summer 2023)</b>			
Receipts	-	1,021	727
Disposals	-	770	670
Hearing Days	-	38	34
<b>Transport Appeals (From Summer 2023)</b>			
Receipts	1302	-	-
Disposals	1056	-	-
Hearing Days	54	-	-

<b>First-tier Tribunal for Scotland (Health and Education Chamber)</b>			
<b>Additional Support Needs</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	244	202	133
Disposals	213	183	131
Hearing Days	91	55	45

<b>First-tier Tribunal for Scotland (Housing and Property Chamber)</b>			
<b>Letting Agents</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	75	71	47
Disposals	63	67	52
Hearing Days	40	64	42
Case Management Discussion Days	56	-	-
<b>Private Rented Sector</b>			
Receipts	4271	3,873	2,760
Disposals	3745	3,280	2,497

Hearing Days	329	293	326.5
Case Management Discussion Days	1362	1,360	1,340
<b>Property Factor</b>			
Receipts	303	256	201
Disposals	257	232	189
Hearing Days	92	163	136
Case Management Discussion Days	176	-	-
<b>Rent &amp; Repairs</b>			
Receipts	211	180	166
Disposals	173	205	164
Hearing Days	191	190	262
<b>Right of Entry (Cases are disposed of by decision rather than hearing)</b>			
Receipts	153	183	161
Disposals	152	203	138
Decisions	137	129	80
<b>Third Party</b>			
Receipts	97	65	31
Disposals	62	44	28
Hearing Days	106	96	64

**First-tier Tribunal for Scotland (Local Taxation Chamber) (SCTS assumed responsibility April 2023)**

<b>Local Taxation</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	41506	-	-
Disposals	5282	-	-
Hearing Days	92	-	-

**First-tier Tribunal for Scotland (Social Security Chamber)**

<b>Social Security</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	2615	147	54
Disposals	772	54	57
Hearing Days	585.5	35	11

**First-tier Tribunal for Scotland (Tax Chamber)**

<b>Tax</b>	<b>2023-24</b>	<b>2022-23</b>	<b>2021-22</b>
Receipts	23	13	10
Disposals	16	19	8
Hearing Days	3	6	13

	2023/24	2022/23	2021/22
<b>Council Tax Reduction Review Panel</b> <i>(Functions transferred to the Local Taxation Chamber April 2023)</i>			
Receipts	-	40	48
Disposals	-	48	45
Hearing Days	-	27	26
<b>Lands Tribunal for Scotland</b> <i>(Responsibility transferred to the Supreme Courts from 10 January 2022)</i>			
Receipts	154	339	545
Disposals	189	547	223
Hearing Days	36.5	57.5	34
<b>Mental Health Tribunal for Scotland</b>			
<b>Mental Health</b>			
Receipts	5463	5,314	5,105
Disposals	5251	5,062	4,741
Hearing Days	3927	3,879	3,531
<b>Excessive Security</b>			
Receipts	39	26	32
Disposals	43	24	28
Hearing Days	37	21	29
<b>Pensions Appeal Tribunal Scotland</b>			
Receipts	154	152	172
Disposals	180	244	232
Hearing Days	57	63	47

(in accordance with section 19(2) of the Civil Litigation (Expenses and Group Proceedings) (Scotland) Act 2018)

Part 3 of this Act came into force on 30 January 2019. From that date, SCTS has the responsibility for appointments to the offices of Auditor of the Court of Session, Auditor of the Sheriff Appeal Court, Auditor of the All Scotland Personal Injury Court and Auditor of the Sheriff Courts. SCTS is obliged to report on the number of taxations carried out and the fees charged by these auditors. Transitional provisions were put in place to permit the continuation of the current service, offered by the existing Auditor of the Court of Session and independent auditors, as private businesses, until they retire or demit office. The transitional arrangements excuse SCTS from reporting on the work carried out by these private auditors.

There are four Full Time SCTS Appointed Auditors of Court.

- Tayside Central & Fife.
- Lothian & Borders
- Glasgow
- North Strathclyde/South Strathclyde, Dumfries & Galloway.

The Auditor of Court for Grampian Highland & Islands retired on 31 October 2023. Taxations for Grampian Highland & Islands are allocated to one of the Auditors in the other Sheriffdoms.

#### Audits undertaken

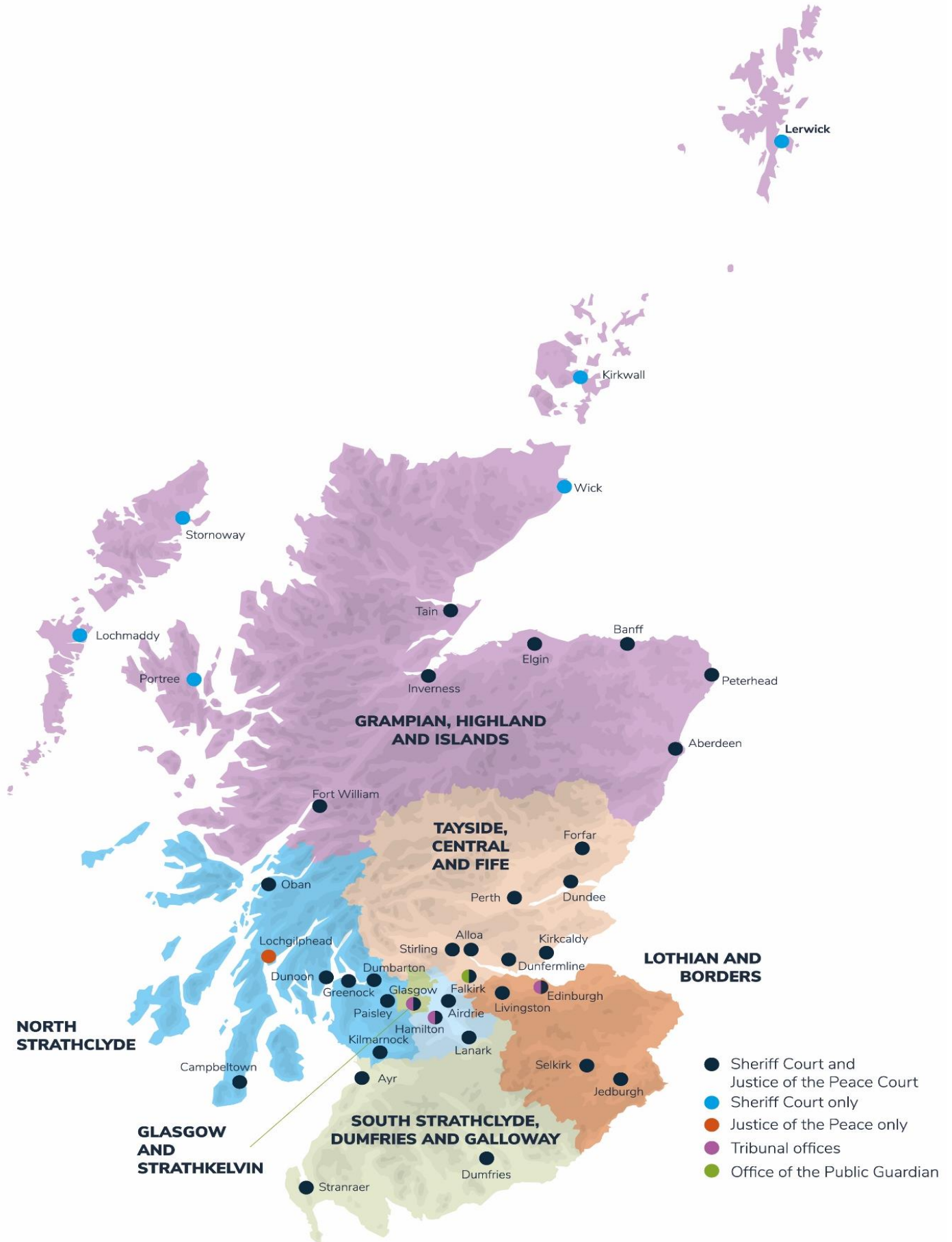
Judicial taxations <sup>13</sup>	2023-24	2022-23	2021-22
Auditor of the Sheriff Court (appointed by SCTS)	1228	1,053	928
All Scotland Personal Injury Court	-	-	-
Sheriff Appeal Court	-	-	-

#### Value of fees raised

Judicial taxations	2023-24	2022-23 (£)	2021-22 (£)
Auditor of the Sheriff Court (appointed by SCTS)	320,761	265,874	232,967
All Scotland Personal Injury Court	-	-	-
Sheriff Appeal Court	-	-	-

<sup>13</sup> An account of expenses remitted to an auditor of court by a court or tribunal





**Directions by the Scottish Ministers****In accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000**

1. The statement of accounts for the financial year ended 31 March 2014 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FREM) which is in force for the year for which the statement of accounts are prepared.
2. The accounts shall be prepared so as to give a true and fair view of the income and expenditure, recognised gains and losses, and cash flows for the financial year, and of the state of affairs at the end of the financial year.
3. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on the 17 January 2006 is hereby revoked.



Signed by authority of the Scottish Minister

Dated 4 August 2014

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