

It's about dignity, respect
and compassion.

It's about
survivors.



Annual Report and Accounts

2023/2024

**Welcome to our second
Annual Report and Accounts**

Survivors are at the heart of the Redress Scotland process.
We have been continuing to work at pace during the year to keep survivors at the forefront of everything we do whilst making fair, robust and transparent decisions on their applications for redress.

Presented to the Scottish Parliament under Section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

It's about...

continuing to make progress in our second year.

Read our **Performance highlights** on **page 28** →

listening to and acting on what survivors tell us.

Read **Our Recommendations** on **page 59** →

being accountable for our actions.

Read our **Accountability Report** on **page 69** →

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Performance Report

Looking at our performance

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Performance Overview Report

Performance Overview Report

The purpose of this overview is to provide a short summary about Redress Scotland. This includes our objectives, performance from 1 April 2023 to 31 March 2024, the principal risks the public body faces and a summary of future plans. The overview is followed by a more detailed performance analysis.

In this report we have to use some technical words and terms and we know this can make it more difficult to read the report. We have therefore provided a list of what our words mean at the end of the report.

We have also published a summary version of our Annual Report and Accounts. This has the key information and is intended to be easy to read.

Chair of the Board's foreword

Continuing to build and improve in our second year

I am pleased to present the 2023/24 Annual Report of Redress Scotland, setting out the work and performance of the organisation in its second full financial year.

Redress Scotland is an executive non-departmental public body, created in 2021. It is one of two organisations responsible for Scotland's Redress Scheme which was established to provide financial and non-financial redress for survivors of historical child abuse in care.

Redress Scotland is responsible for making decisions on applications from survivors and their next of kin for redress – work which is complex and challenging and essential to fulfilling the purpose of Scotland's Redress



Chair of the Board's foreword continued

Scheme. In the financial year 2023/24, we have continued to build and improve on the ways we work. I am pleased that we have substantially increased the number of decisions made on applications for redress.

Scotland's Redress Scheme is expected to be open for five years, or for two years after the Scottish Child Abuse Inquiry has published its final report. We are now halfway through the first five years and have developed a much better understanding of the complexity and challenges of making decisions on applications for redress. At Redress Scotland, we work hard to continuously improve, make the best use of our resources, and sustain our survivor centred approach.

There have been resource challenges during 2023/24, and throughout the year we have been focussed on the length of time that Redress Scotland takes to make decision on applications. I am very aware

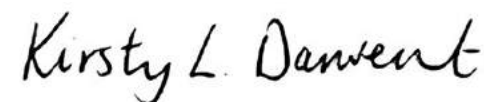
that decisions are currently taking longer than we would like. I know this is difficult for many survivors as I have heard first-hand the impact that can have.

More panel members were recruited at the end of 2023, and we are working as hard as we can to make robust decisions, provide reflective decision letters which recognise the abuse that survivors suffered, and share clear information about our work.

It is a great privilege to be the Chair of this organisation, and I am proud of the work we do. On arrival I was impressed by the many ways in which people in Redress Scotland live our values of dignity, respect, and compassion. On sitting days, I have observed panel members making decisions with these values at the forefront and diligently assessing complex applications that describe the most harrowing experiences of abuse.

Working with the team, I have found a group of people that work openly and in the service of survivors. Together with the non-executives, I am confident that we have the right people, and the right ways of working, for our difficult and complex work.

I would like to thank Bill Matthews for his work as Interim Chair before I took up post in September 2023. His commitment and experience were invaluable to the public body while he was Interim Chair, and this has now continued in his role as Deputy Chair. I have also greatly valued the work of all the members of the Audit, Risk and Assurance Committee and the Oversight Board. Both non-executives and panel members have made excellent contributions to the work of governance committees and are ensuring the public body continues to develop and deliver for survivors.



Kirsty Darwent
Chair, Redress Scotland

Chief Executive's foreword

Keeping survivors at the heart of our process

In our second full year as a public body, Redress Scotland has continued to make significant progress towards fulfilling our mission.



Chief Executive's foreword continued

We have now established effective ways of working to make decisions on applications from survivors and their next of kin for redress and support independent decision making.

Our people are critical to how effective we are. We have therefore invested in panel and team members throughout the year with continued training and the implementation of our wellbeing framework. This has meant that we have been able to complete 946 decisions in 2023/24, around twice as many as in 2022/23.

946

decisions on whether to award redress were made in the financial year 2023/24

In 2023/24 we received 1,292 applications for redress. We recognised that Redress Scotland would need more resources to increase the number of decisions and we planned the recruitment of more panel and team members. While we were recruiting new panel members, the number of applications being sent to Redress Scotland continued to increase and this meant that the length of time to make decisions increased. This was difficult for many survivors who had to wait longer than they expected for decisions from Redress Scotland.

We listened to what survivors told us about these increased waiting times for decisions and took action to provide more information. This included new letters, sent routinely to all survivors; increased information on our website; and regular updates for individual survivors on request.

We also worked hard to achieve the increase in the number of decisions, with panel and team members determined to do more throughout the year. However, the time taken to make decisions increased, and this meant that we did not meet our target.

Redress Scotland has however continued to develop our knowledge and experience of decision making and all aspects of being a public body. Both panel and team members have increased their expertise in all aspects of their work and 2023/24 has seen achievements across a number of different areas. We have continued to deliver on our three-year Corporate Plan and almost all actions in our annual Business Plan were completed. We delivered a strong performance in most key areas, as shown by our positive key performance indicators (KPIs).

Chief Executive's foreword continued

1,292

applications for redress were received in the financial year 2023/24

Three of the recommendations we made in the annual report last year have been implemented fully by Redress Scotland. One recommendation was not accepted by Scottish Government, and this meant we were unable to take it forward. However, the work on communications by a group of survivors has brought expert insight to how we think about and develop communications. Our recommendations in this year's annual report continue to be focussed on making changes that will have a positive impact on survivors and support improvement.

It continues to be a privilege to connect with survivors of abuse in care and to lead the public body with responsibility for making decisions on applications for redress. Along with everyone at Redress Scotland, I am committed to continuing our work to make robust decisions on applications and achieve excellence in all of what we do.

I would like to thank all the survivors who have shared their views, personal stories and experiences of redress with us and most especially those survivors who have challenged us to do more and do better.

During 2023/24 I have been supported by Bill Matthews as both Interim Chair and Deputy Chair; Kirsty Darwent as Chair; and Catherine Dyer, Paul Edie, Roy McComb, Neil Mackay and Colin Spivey as Non-Executive Members of the two

governance committees. Their collective oversight of the work of Redress Scotland has added real and substantive value, with their shared perceptions and acumen providing analysis that has enhanced our momentum.



Joanna McCreadie
Chief Executive, Redress Scotland

About Redress Scotland

Who we are and what we do

In October 2018, the Deputy First Minister made a formal apology in the Scottish Parliament to those who were abused in care as children. In addition to this unreserved apology, he committed to establishing a financial scheme for survivors.

This commitment was fulfilled in the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 ('the Act'). This legislation to set up Scotland's Redress Scheme carried unanimous support across Parliament and established Redress Scotland as the independent public body responsible for making decisions on redress applications for survivors.

Our founding legislation states that Scotland's Redress Scheme will be open for a time-limited period. This will either be five years or two years after the Scottish Child Abuse Inquiry has published its final report. We expect, therefore, that the organisation will go through three phases: start-up, delivery, and closing down. This means we must be flexible and adapt to the demands of each phase of our development and communicate in a clear, direct, and useful way.

Our values

Dignity

Respect

Compassion

Read **Our values statement**
on page 14 →

About Redress Scotland continued

At this stage, we are around halfway through the five years set out in the Act. At Redress Scotland we have found that the process of making decisions on applications is more complex and challenging than was predicted. Making robust decisions has also required much more resource in people and structures than was realised in the planning and preparation stages. This is of course, not surprising, given the unique nature of Scotland's Redress Scheme and that this is the first such scheme in Scotland. However, this has also meant that there is more work involved in every decision than expected and therefore more resources are required.

Our role is defined by the Act and our work is informed by the statutory guidance. We make independent

decisions on applications and to Scotland's Redress Scheme and other relevant matters set out in legislation. The Scottish Government handles the administration of the applications and supports survivors through the process. A number of organisations also provide different kinds of support for survivors.

Redress Scotland has a specialist role and responsibilities. As the decision maker in Scotland's Redress Scheme, we are committed to making fair, robust, and transparent decisions on all our applications. We recognise that survivors, their kin, and supporters put trust into the scheme and the decisions made by Redress Scotland. Continuing to build the trust and confidence of survivors is an important part of our approach.

Redress Scotland's mission is to be an excellent public body that makes high-quality decisions and fulfils expectations of our role in Scotland's Redress Scheme.

We believe we will fulfil our mission by listening to, and acting on what survivors tell us. By working collaboratively, we will develop approaches that support our mission. We are committed to developing our practice, making sure that we continuously improve. Living our values is critical to delivering our mission.

About Redress Scotland continued

Redress Scotland has three overarching strategic aims:

1.

To ensure all decisions are thoughtful, robust and take full account of the unique experience of individual survivors.

2.

To develop excellence in all aspects of the public body, from governance to operational delivery, with continuous quality improvement.

3.

To deliver on our responsibilities within Scotland's Redress Scheme and contribute to the overall success and impact of the scheme.

About Redress Scotland continued

Our values statement

Dignity, respect and compassion are integral to why we are here, how we work and what we do.



Dignity

To behave with dignity, we are thoughtful and considerate with ourselves and others.

We take the time to be kind to people we have contact with. We strive to understand different perspectives and actively use these perspectives to develop our approach.



Respect

To behave with respect, we recognise that people have different needs and adjust and adapt how we work to be inclusive.

We listen and learn from others and are prepared to make changes to ensure how we work is respectful of others.

About Redress Scotland continued



Compassion

To behave with compassion, we are aware of the impact of trauma on individuals and how this affects their thoughts, feelings and behaviour.

We always take this into account in our interactions with other people.

Committed to our values

All our panel members, board members and staff are fully committed to living our values. We respect diversity and promote equality, understanding that different people in our organisation will find different ways to adopt these values. Regardless, it is important to us that everyone should experience us as behaving with dignity, respect, and compassion, and we strive to ensure that we are seen and experienced as believing in and always behaving according to these values.

We know that we will have to make difficult decisions and judgements, and we do this best when we fully embody our values.

Redress Scotland structure

Since Redress Scotland was established in December 2021, our employee numbers have grown progressively, achieving the current number of 34 permanent members of staff (as of 31 March 2024). More detail is contained within the staff report.

34

permanent members of staff

The public body is led by the Chief Executive with the support of four senior managers. Each senior manager leads one of the four work areas: Operations, People, Finance and Resources, and Policy and Improvement.

Key issues and risks

How we manage risk

Managing our risk effectively is very important. It helps us to make the most of opportunities, deliver our objectives and protect the interests of our stakeholders.

By responding to risks effectively we maximise the likelihood of Redress Scotland achieving its outcomes and ensuring the best use of resources. Our strategic risk register enables us to identify, manage and mitigate risk across everything we do. Risks are managed by the Senior Management Team with the oversight of the Redress

Scotland Oversight Board. The Audit Risk and Assurance Committee scrutinises the overall approach to risk and the regular reviews of risks that are completed.

The risks recorded on our Corporate Risk Register (as of March 2024) are set out in the table below.

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Values	People do not live the values of Redress Scotland.	The principles of the founding legislation are not fulfilled; delivery of the mission is negatively impacted.	Values statement has been developed; all training programmes include values; regular monitoring of delivery takes place; values are discussed on all panel sitting days; survivor impact assessments included as part of reports; implementation of agreed approach to survivor impact assessment; part of AGM and self-evaluation processes.	People live the values of Redress Scotland and they directly influence the work of the organisation and delivery of the mission.

Key issues and risks continued

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Mission	The mission of Redress Scotland is not fulfilled.	Failure to fulfil mission; loss of trust and confidence of survivors; negative experiences for people applying to Scotland's Redress Scheme.	Corporate Plan and operational plans in place; delivery of plans carefully monitored; thorough reporting at executive team and governance levels; panel and staff well trained and supported; Business Plan now in place for 2023/24.	Redress Scotland delivers the mission and values.
Governance	The governance structure is ineffective and does not meet expected standards.	Criticism of governance by external stakeholders; reduced confidence in delivery of Redress Scotland; survivors do not have trust and confidence in the public body.	Governance structure has been carefully designed; guidance for public bodies has been considered; panel members recruited for governance committees; Non-Executive Board Members recruited; rules of procedure in place; 2023-2026 Corporate Plan completed; audits completed by both internal and external auditors in place with audit plans; self-evaluation completed.	Governance structures are effective with robust oversight of Redress Scotland and its work.

Key issues and risks continued

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Decision making	Decisions are not robust, are not completed within set timescales, or factual errors are made.	Survivors' trust and confidence in decision making is reduced; there is insufficient budget to address the queue of applications; there are increased delays in decision making.	Training for panel members; clear processes and guidance in place; KPIs set and monitored; continuous improvement including quality checks; reviews of errors to identify and implement improvements; observers for panels; monitoring of efficiency and timescales for decision making; work of Practice Development Group; more panel members recruited.	Decisions are robust and completed within set timescales; survivors have trust and confidence in decision making.

Key issues and risks continued

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Operations	Operations are under resourced or not supported and/or are ineffective and inefficient.	Survivors have a negative experience of Redress Scotland; there is a loss of trust and confidence in Redress Scotland; the collaboration between Redress Scotland and the Scottish Government negatively impacts on the Redress Scheme; panel and team members have a poor experience of working for Redress Scotland; there is a data breach.	Active work on planning for having enough panel and team members; recruiting more panel members to increase capacity; ongoing discussion about funding being demand led; request for additional team members approved by Oversight Board; effective leadership and management in operations; use of Scottish Government systems; review commissioned and completed.	Redress Scotland is well resourced and can meet demand ensuring that the expectations of survivors of the pace of decision making are fulfilled.

Key issues and risks continued

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Communications	Redress Scotland's communications do not meet the expectations of survivors and of public bodies and are not effective with Scottish Government or in creating a positive narrative about our work.	Redress Scotland has been and continues to be criticised by external stakeholders; key stakeholders and survivors find it difficult to understand the responsibilities of Redress Scotland; there is confusion about the role of Redress Scotland; accessibility issues are a deterrent to applying to the scheme.	Redress Scotland has established clarity in house style for communications; separate website includes information about organisation including short films; Communications Lead in post; external support through specialist agency in place; increased activity in publishing documents; Freedom of Information (FOI) responses now being published; engagement sessions have taken place.	Communications from Redress Scotland are clear, accessible, and useful and build the trust and confidence of survivors.
People	The nature of the work at Redress Scotland impacts on individual resilience; people do not perform to their potential or capability; people experience negative effects on their wellbeing.	Survivors are directly and negatively affected by poor performance; people in Redress Scotland experience poor wellbeing and significant consequences; action is taken against the public body; health and safety policy and good practice are not delivered.	An organisational culture encouraging open discussion, seeking support, and encouraging authentic learning is established; support for wellbeing is available to all people; digital working is well supported.	People are resilient, manage the nature of the work well and have positive wellbeing at Redress Scotland.

Key issues and risks continued

Category	Risk description	Consequence	Mitigation in place	Planned outcome(s)
Management of Information and Communications Technology (ICT), data, and information	Redress Scotland’s management of data and information is breached through a cyber-attack or through poor management of data and information.	Data and information is inappropriately shared with others; the rights and data protections of individuals are breached; survivors lose trust and confidence in Redress Scotland; fraud is committed against Redress Scotland.	Redress Scotland using Scottish Government ICT; all people receive training in protecting data and confidentiality; systems in place to respond to potential and actual fraud; reminders to people about potential of cyber-attack; assessment completed by external experts of threats and vulnerabilities.	Redress Scotland has very good systems in place to prevent and detect cyber threats and respond quickly and appropriately. All people are knowledgeable and confident about cyber threats and what actions they should take.

We take an active approach to risk management. This means that we identify risks and act with the aim of reducing risk over time. The strategic risk register describes all the high-level risks and how they are being managed. We also have an operational risk register which describes the risks at the operational

level of the organisation. It has five areas: **Governance, Operations, People, Finance and Resources, and Policy and Improvement.**

The strategic risk register is owned by the Oversight Board and the operational risk register is owned by the Senior

Management Team. All risks are carefully monitored and reviewed, and risks can move between the two risk registers. This approach means that risks can be quickly identified, and appropriate actions can be taken to mitigate and manage risks.

Overview of our performance 2023/24

Key achievements 2023/24



Keeping up to date with progress of applications

Survivors told us that it would be useful to have more information about the progress of their application. They felt that the uncertainty and lack of information about how long it would take Redress Scotland to make a decision was difficult for them to manage. This feedback increased at the same time as it was taking longer to make decisions.

In response, Redress Scotland introduced new letters that we send to applicants about the progress of their application. The first of these letters informs survivors when their application has been received by Redress Scotland. This is followed up by a second letter which informs survivors that their application has been allocated to a panel. If there are any changes to the panel sitting date, then we communicate this with a further letter. These letters provide survivors with information from

Redress Scotland to reduce the uncertainty about the progress of their application after it has been sent to Redress Scotland.

We also introduced regular updates on progress for individual survivors that requested this. The updates are provided through email and telephone calls with the frequency and method of communication agreed with the individual survivor. Survivors gave positive feedback on their experience of receiving the letters and regular individual updates.

Overview of our performance 2023/24 continued



Survivor engagement

We are committed to working with survivors to ensure that their voices are heard and that we continuously take feedback to improve the way we work.

Throughout the year we have undertaken various pieces of engagement work directly with survivors. We undertook five formal direct engagement sessions with over 46 survivors covering topics such as communication, decision letters and individuals' experience of applying to the scheme. We have published a **report** covering this engagement work, improvements we will be making, and our next steps for 2024/25.



Completing decisions on applications

In 2023/24 there was an increase in the number of applications for redress being sent to Redress Scotland by the Scottish Government. In response, Redress Scotland increased the number of decisions with around twice as many decisions completed compared to the previous year. Panel members also increased their work with Redress Scotland to support this.

Regular analysis of performance helped identify potential improvements to increase efficiency throughout the public body. This resulted in a number of improvements being made to the operational processes that support decision making. The number of sitting days with two panel members increased over the year and more fixed payment and next of kin applications were allocated to these sitting days. Templates were reviewed and updated to help make sure that the reasons for decision were clear for survivors. Panel Support Co-ordinators further developed their knowledge and skills through training with the aim of more effectively supporting panel members and decision making.

Overview of our performance 2023/24 continued



Training new panel members

In 2023/24, 15 more independent panel members were recruited and appointed by Scottish Ministers. Redress Scotland ran two initial training programmes for the new panel members. The training programmes were fully reviewed and updated to reflect the work of decision making and the development of practice since the opening of Scotland's Redress Scheme.

Both initial training programmes included inputs from experts on the legislation and statutory guidance; the impact of trauma and abuse; the history of care in Scotland; and the work of Redress Scotland. More experienced panel members shared their knowledge and expertise throughout the training programmes. There was particular emphasis on working with case studies to apply the legislation and statutory guidance in practice. At the end of the programmes, each new panel member had a ready to practice review meeting with the Chair and Chief Executive of Redress Scotland. This intensive training programme ensured that the newly appointed panel members were well prepared for their new roles and were effective decision makers.

Overview of our performance 2023/24 continued



Working as the first fully digital public body

Redress Scotland does not have an office or buildings. Panel members, non-executives and team members work from home and use digital platforms for sitting days, meetings and working together. In-person meetings are organised when necessary and as much as practically possible, Redress Scotland makes use of the buildings of other public bodies to save costs.

This approach means that Redress Scotland does not have any expenditure on an office or buildings and that all of the budget is spent on delivery. Working fully digitally also means we are much more efficient and effective, and it is possible to have very diverse panels

of decision makers. Our open organisational culture means digital working is well supported and there are positive relationships that drive productivity. All team members have multiple responsibilities and work flexibly to complete work to a high standard.

In 2023/24 we assessed the security of our digital systems. A review was completed by an external expert and its report was scrutinised by our governance committees. A plan was agreed to continue to prioritise work on data and cyber security.

We have developed our own trauma informed approach that promotes wellbeing and encourages reflection and discussion. This is particularly important for people directly affected by listening to the experiences of abuse that survivors have experienced.

Overview of our performance 2023/24 continued

National Performance Framework

The National Performance Framework measures and keeps track of how Scotland is performing in relation to the Scottish Government's purpose and strategic objectives.

Our Corporate Plan for 2023–2026 highlighted three outcomes from the National Performance Framework that Redress Scotland would contribute to:

human rights;

health; and

communities.

The following sets out some of the key work we have undertaken to support delivery of these outcomes during 2023/24.



Human rights

We respect, protect and fulfil human rights and live free from discrimination.

Our work is based on understanding human rights and the rights of survivors and we demonstrate dignity, respect, and compassion in everything we do. We have done this by continuing to make fair, transparent decisions based on the rights of each survivor and taking into consideration their individual needs; undertaking a bespoke approach to in-person meetings; improving the way in which we communicate with survivors to keep them updated on their application when it is with Redress Scotland; and by continuing to engage, seek, and act upon feedback from survivors about their experience of Redress Scotland throughout the year.

Overview of our performance 2023/24 continued



Health

We are healthy and active.

We have promoted and prioritised the health and wellbeing of our staff and panel members. We have done this with the implementation of our wellbeing framework; promotion of health and wellbeing at work; and agreeing to establish the 35-hour working week for employees. Our continued focus on encouraging open discussion of mental and emotional health was included in both our AGM and conference. All annual appraisals include a discussion about wellbeing and further support is available from externally contracted services.



Communities

We live in communities that are inclusive, empowered, resilient and safe.

Through the work that we undertake, and our approaches, we have contributed to communities that are inclusive, empowered, resilient and safe, particularly for those who are survivors of historical abuse. We have done this by increasing the opportunities for engagement with survivors; working with survivors to seek their expert knowledge and feedback on their experiences and making improvements where needed; and building on and extending our bespoke communications with stakeholder groups.

Performance Analysis

Our second year at a glance

Redress Scotland is responsible for making decisions on applications for financial redress from survivors of abuse in care as part of Scotland's Redress Scheme.

Redress Scotland receives a range of different applications which panels make decisions on. These include:

- fixed payments;
- individually assessed payments;
- next of kin payments;
- nominated beneficiary payments;
- preclusion;
- further applications;
- applications to have eligibility determined;
- requests for review of decisions; and
- some aspects of legal fees and expenses.

Survivors can apply for a fixed payment of £10,000 or an individually assessed payment. Individually assessed payment levels are currently £20,000, £40,000, £60,000, £80,000 and £100,000.

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Performance highlights

It's about survivors

1,292

applications for redress were received by Redress Scotland in 2023/24, almost double the number received in 2022/23.

When we receive an application from Scottish Government it is allocated to an initial panel. This will be the first time the panel has met to consider the application(s). Independent panel members sit on panels in groups of two or three to discuss and make decisions on applications. This meeting is referred to as a 'panel sitting'.

Within each panel sitting, the panel members will usually consider a number of applications.

Before a panel sitting, the panel members complete their preparation. This includes reading everything in the individual applications and making initial notes. When the panel members meet, they discuss and assess the individual applications so that they can make robust decisions.

Performance highlights continued

It's about survivors

246

The number of initial panel sittings that have taken place in 2023/24, an increase of 50% from 2022/23.

The average number of applications allocated to initial panel sittings varies due to the type, size, and complexity of applications. During 2023/24 the average number of applications allocated to an initial panel sitting was 3.9 compared to 3.4 in 2022/23.

If panels are unable to make a decision – for example, if they need more information before making a decision – they will ask an applicant this by writing a letter to them. The same panel members will meet again once we receive a reply from the applicant. This is known as a ‘reconvened panel’.

During 2023/24, panels were reconvened 100 times to consider responses from 97 applicants to the clarifying questions asked by panels. In a small number of cases, panels asked for additional information on more than one occasion for the same applicant. Although there has been a significant increase in the overall number of decisions, the number of applications where panels have to be reconvened was similar to the previous year. This meant that requests for additional information by panel members was lower as a proportion of all applications.

When the panel has all the information needed, they will make a decision on the application and write a letter to tell the applicant what they have decided.

Performance highlights continued

The number of decisions made by panels in 2023/24 that resulted in decisions as to whether to award redress, almost double those made in 2022/23.



908 (96.0%) of these resulted in a redress award while 38 decisions were made to deny redress (4.0%).

611

The number of decisions made on individually assessed applications, almost double that from 2022/23. These include decisions made by reconvened panels after asking clarifying questions as well as reviews of redress and nominated beneficiary applications, but do not include any initial decisions that resulted in clarifying questions.

275

the number of decisions made on fixed payment applications, just over double the number made in 2022/23. These include decisions made by reconvened panels after asking clarifying questions as well as reviews, but do not include any initial decisions that resulted in clarifying questions.

Performance highlights continued

60

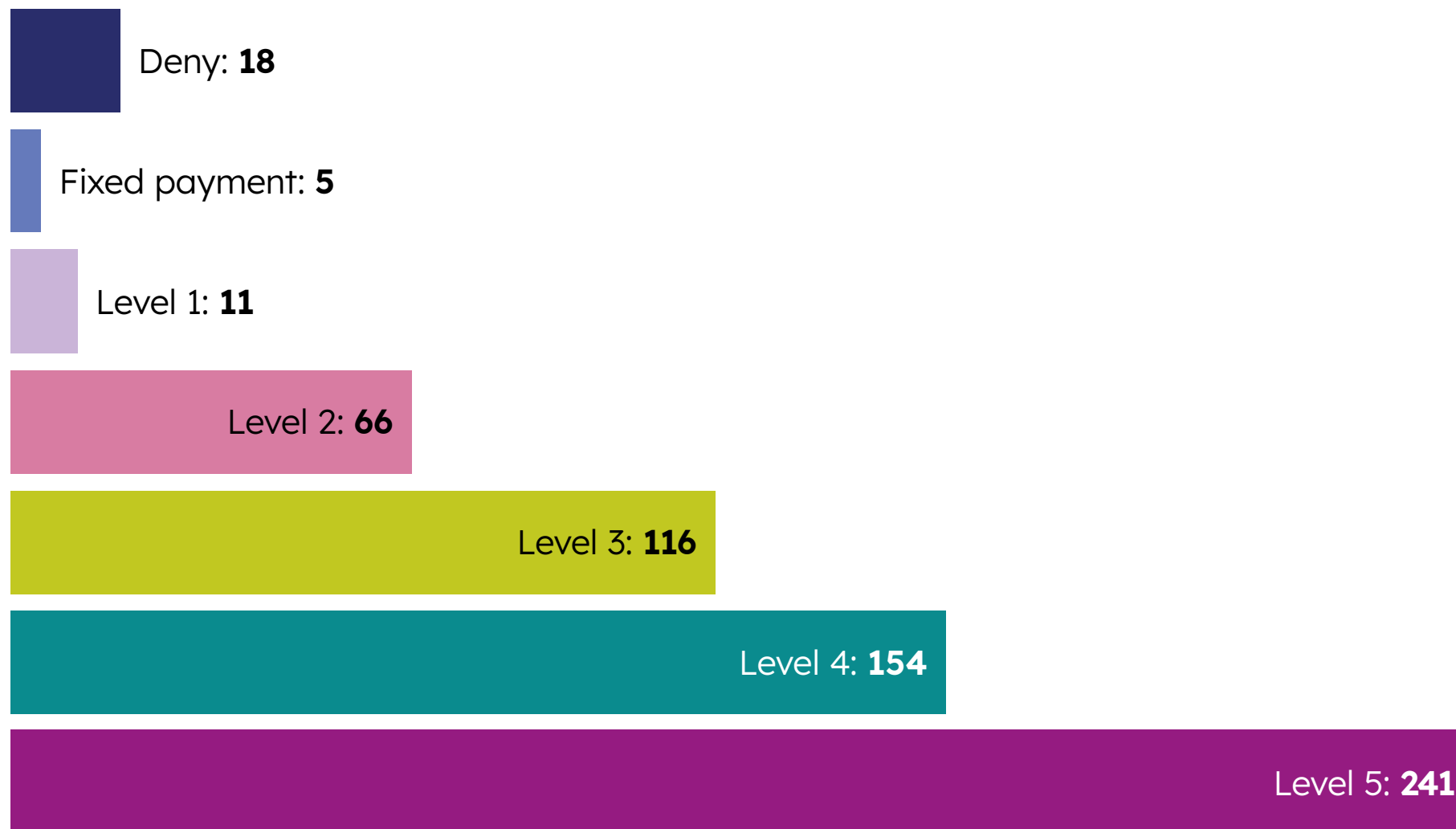
The number of decisions made on next of kin applications, increased by about a third on 2022/23.

These include decisions made by reconvened panels after asking clarifying questions as well as reviews, but do not include any initial decisions that resulted in clarifying questions.

It's about survivors

39.4%

of all decisions made on individually assessed applications resulted in Level 5 awards.

Performance highlights continued**Redress decisions for individually assessed applications by level in 2023/24**

Performance highlights continued

It's about survivors

197

the number of applications returned by Redress Scotland to the Scottish Government Redress Operations Unit, a similar number to last financial year.

- 97 were returned before they were considered by a panel:
 - 50 for correction and/or redaction issues;
 - 37 for incomplete application forms; and
 - 10 for other issues
- 97 were returned by panels because they needed additional information before they could reach a decision (on a small number of these, additional information was asked more than once).

In 2023/24, some panel sessions did not go ahead for different reasons, including: changes to panel member availability; more time being required for preparation; and removing panel scheduling clashes. Most panels were stood down* in advance of applications being allocated to them. These are generally highlighted before applications have been allocated, so the impact on survivors is minimised.

* A stood down panel is where a pre-planned panel does not go ahead at the time/date originally planned.

Performance highlights continued**It's about survivors**

12

The number of initial panels that Redress Scotland has had to stand down in 2023/24.

Only one initial application was delayed during 2023/24 because of panels being stood down.

However, four applications scheduled to reconvened panels did see delays of more than a week after the panels they were scheduled to had to be stood down.

Performance highlights continued

It's about survivors

33

The number of requests for review of redress decisions that were received and completed during the financial year 2023/24.

Redress Scotland's panels also receive requests for reviews across the range of applications that they have already made decisions on. 26 were for decisions on individually assessed applications and seven were for fixed payment applications. A further five that were received in the last months of 2022/23 were also completed during financial year 2023/24.

Of the total 38 reviews completed in financial year 2023/24:

- **14 (37%) resulted in no change in the redress offer.** This included eight decisions to deny redress being upheld.
- **24 (63%) resulted in an increase in redress offer to the applicant.** About half of these were deny decisions which were changed to redress awards.

Applicants are required, as set out in **section 29 of the Act** (the 2021 Act), to disclose, as part of their application,

if they have any unspent convictions as set out in **section 60(1) of the 2021 Act**. During 2023/24 Redress Scotland received seven applications where panels had to determine if applicants could apply for redress due to serious criminal convictions that they had disclosed in their application forms. Of these, six have been completed and resulted in redress awards while one is still in progress. In addition, two further applications which had been received in 2022/23 were also completed in 2023/24 and resulted in redress awards.

Performance highlights continued

Almost

£45m*

The amount that has been paid out by the Scottish Government in Redress to survivors during 2023/24. Up to the end of 2023/24, a total of around £66.8 million had been paid out by the Scottish Government in Redress Awards to survivors.

* In last year's Annual Report, we stated that a total of £22.7m had paid been paid to survivors in redress. This figure was for the period from 6 April 2022 to 5 April 2023. For ease of reporting in this year (and the future), we are using the period 1 April 2023 to 31 March 2024. The corresponding figure for 1 April 2022 to 31 March 2023 (2022/23) was £21.95m.

Performance overview

Making progress in our second year

This is the second Annual Report and Accounts from Redress Scotland. Survivors have continued to tell us that it is important for our communications to be clear, direct, and useful. We have tried to live up to these expectations in this report, but there are some specific words that we unfortunately can't avoid using.

We have done our best to limit this and have developed a list of what our words mean to explain key terms. The list is at the end of this report.



The purpose of our Annual Report and Accounts is to provide information about how the costs of the organisation compare with the funding available. It details what the organisation has been able to achieve, how the organisation has performed, and provides evidence as to whether this is value for money to the taxpayer.

In this report we have provided information about our second financial year as a public body, and a commentary on how Redress Scotland has exercised its functions. Our primary function is to make decisions on applications from survivors for redress, but we have broader functions as a public body, such as records management, that we must complete.

Performance overview continued

The report sets out how we have been managing our operations, and reviewing and implementing policies, processes, and approaches over the last year.

We have had our first full year programme of internal audit; delivered our first Business Plan; and implemented our quality assurance and improvement framework to ensure that we focus on developing and monitoring our practice and continuously improve our processes. We had agreement to increase our capacity which included the recruitment of new panel and team members. We have continued to engage with stakeholders and partners and have developed wider networks to support how we develop and improve our work.

During our second year of operations, we have made good progress on delivering our mission. However, our application processing times have now increased. Redress Scotland must comply with legislation and have due regard to statutory guidance. This means that we are very limited in what we can do to reduce the work of panel members in making a decision. The number of panel members and their availability for work with Redress Scotland directly impacts on how many decisions we can make. Our funding is provided by the Scottish Government which has the potential to limit the number of decisions. Redress Scotland does not control the number of applications that are sent to us for decision as this is managed by the Scottish Government.

In this second year, we received many more applications, and this was higher than original forecasts. We did not have enough panel members to make decisions on this number of applications. The recruitment of more panel members took longer than expected.

This combination of factors meant that a queue of applications was built up at Redress Scotland and the length of time taken to make a decision increased. Given how new the scheme is, and how recent the increase in the number of applications, it is not surprising that it has been very difficult to accurately predict or forecast numbers of applications or how many panel members

Performance overview continued

Redress Scotland needed to manage these. We have now developed a much better understanding of this and have included a recommendation to improve forecasting and planning in this report.

Many of the applications that Redress Scotland receives are lengthy and complex. This means that panel members have to complete additional work which takes more of their available time. This is necessary to ensure that panel members have properly considered everything in the application to support robust, holistic, and individualised decisions.

We have spoken to many survivors about the decisions made by panel members. They have told us how important it is that all of their experiences of abuse have been fully considered and that this helps them feel heard and believed, often for the first time.

We have continued to work hard to make high-quality, robust decisions and to fulfil the expectations of our role within Scotland's Redress Scheme. To ensure transparency about our timescales, our Operations team has made improvements to how we communicate with survivors. We have regularly sought and received feedback on our approach to communicating about timescales. Survivors have consistently told us that they appreciate the honest

and straightforward approach we have taken. While disappointed with the increased timescales, they value having greater certainty about how long a decision is likely to take.

Highlights in 2023/24 include:

- training and supporting **15 additional panel members** who began practising in April 2024;
- recruiting and training **four additional Panel Support Co-ordinators**;
- **improving our reporting** based on direct feedback from survivors; and
- completing **946** decisions that resulted in **908** redress awards.

Performance overview continued

Panels made additional considerations on applications where they were unable to make a final decision initially. These applications required additional information from the applicant, the Scottish Government, or our legal advisors. Consequently, these decisions had to be adjourned until the additional information was available.

- 97 applications were adjourned to ask for additional information from the applicant (on a small number of these, additional information was asked more than once);
- Panels asked for legal advice on at least two applications; and
- Panels invited applicants to in-person meetings on five occasions.

Throughout the year we have worked to ensure we consider the perspective of survivors applying for redress when undertaking our work. This means that we take time to think about our processes and we ask for advice and feedback from survivors whenever possible.

This advice and feedback has helped us to:

- introduce new letters that we send to applicants about the progress of their application while it is with Redress Scotland;
- create an animated video to help individuals see each stage of the application process in a simple and clear manner. This sits alongside our step-by-step guide;

- introduce a ‘Monthly Focus’ in which we send out regular updates to survivors and survivor organisations about pieces of work that are taking place within Redress Scotland; and
- create a series of ‘Talking Heads’ video pieces with Redress Scotland staff members, a panel member and a survivor.

Performance analysis

Measuring our performance

The purpose of this section is to give a detailed account of Redress Scotland's performance against our strategic objectives.

Our strategic and operational aims are detailed in our Corporate Plan for 2023–2026. We report on performance quarterly, highlighting the progress we have made toward reaching our aims and outcomes.

Progress is reviewed formally by the Senior Management Team, which meets regularly. The Oversight Board keeps an overview of our work, provides support, and challenges us in relation to performance. The Board also receives and considers reports on the organisation's major activities. This includes financial management and risk management.

Information on our performance is also shared with colleagues in the Scottish Government sponsor team and discussed at regular meetings with them.

Performance analysis continued

Key achievements 2023/24

We have four main work areas:



Operations



People



Finance and
Resources



Policy and
Improvement

Each of these work areas is led by a member of the Senior Management Team and all are overseen by our governance structure and arrangements.

The following section of the report highlights our key activities and achievements in each area to support delivery of our overarching strategic aims and mission.

Performance analysis continued



Governance

We have:

- Completed a workshop to review the effectiveness of our strategy with a focus on survivor voice;
- Produced regular reports on performance, including KPIs, progress on the Corporate Plan for 2023-2026 and the Business Plan for 2023/24;
- Completed an evaluation of governance including analysis of skills of governance committee members and ensured that all board members completed relevant training;
- Appointed new panel members to both governance committees; and
- Completed reviews of the risk register and framework, the scheme of delegation, conflict of interest policy and fraud, and updated policies where necessary.

Performance analysis continued



Operations

We have:

- Increased communications with survivors by implementing three new standard letters to survivors that provide information about timescales and decision making for their application;
- Developed and implemented systems for gathering feedback from survivors, including decision letters, making sure this feedback informs and influences operational work;
- Designed and implemented a system for workload management that promotes efficiency and effectiveness;
- Delivered opportunities for team members to contribute to wider developments and improvements, with each team member participating in at least one organisational workshop;
- Worked with the Practice Development Group to ensure panel members can actively contribute to developing practice, efficiency, and effectiveness;
- Reviewed the current map of our operational processes, identified improvements, and implemented these supported by a detailed plan;
- Reviewed and completed updates to all operational guidance and templates, communicating changes to all relevant people; and
- Completed work on standards of practice for panel members and Panel Support Co-ordinators and implemented these in practice.

Performance analysis continued



People

We have:

- Developed and implemented a Wellbeing Framework across the organisation which supports the physical, mental, social, and financial wellbeing of all our people;
- Worked with our external health and safety advisors to complete implementation of our health and safety improvement plan and delivered training on health and safety;
- Developed a business case and implemented a 35-hour working week and a new employment contract to reflect digital and homeworking, which was implemented on 1 April 2024; and
- Completed an annual training plan that includes mandatory, core and ongoing training with structured evaluations, to ensure continuous improvement and delivered equalities training, including a focus on unconscious bias, for all team and panel members.



Finance and Resources

We have:

- Continuously improved monthly management accounts by ensuring financial information is clearly presented by work area and completed regular analysis of financial and resource issues and trends;
- Ensured the majority of invoices were processed within the target of seven working days;
- Conducted focussed value for money reviews, completing four during the year; and
- Commissioned a specialist review of cyber security and developed a plan to implement improvements and monitor the management of data security.

Performance analysis continued



Policy and Improvement

We have:

- Engaged with survivors, in shared discussion sessions, five times during the year, to gather feedback on our work, assess impact of policies and processes and deliver changes and improvements;
- Produced and published an animated roadmap and created website videos to provide clear and accessible information for survivors;
- Implemented a quality assurance and improvement framework which included focussed self-evaluation activities used to identify and implement practical improvements; and

- Designed and developed a library of decisions, legal advice, and practice studies for use by panels while undertaking and commissioning research, sharing the findings across Redress Scotland.

In line with the governing legislation, we have utilised feedback from survivor engagement to inform recommendations to the Redress Scheme as a whole.

Read **Our Recommendations** on page 59 →

Our KPI summary

How we are performing against our KPIs

Redress Scotland has performed well on six of seven of the KPIs. The exception to this was the pace of decision making.

During the year, 50.8% of survivors applying for redress received their decision within 30 working days. The target for this KPI was that 80% of survivors would receive a decision on their application and the result for 2023/24 was lower than target. This result reflects that Redress Scotland was receiving a higher number of applications and that there were not enough resources (panel and team members) to maintain the same pace of decision making as was achieved in 2022/23. Performance against this target was monitored and more panel and team members were recruited.

Performance on management of FOI requests was very good, with 100% of requests completed within stated

timescales. Complaints about Redress Scotland were very well managed with 94.6% completed within timescales. Information about complaints is regularly shared with the governance committees and the content of complaints can help to identify and make improvements.

Redress Scotland has also received compliments from survivors and key stakeholders. These have ranged from survivors stating their appreciation for quick and individual responses to enquiries, to organisations that support survivors valuing the quality of information sessions on our work. These compliments are also shared with governance committees and support ongoing improvements.

In the Finance and Resources work area there was a strong performance against target. The expenditure against budget had a small variation of 2.2%, and 96% of invoices were submitted for payment within seven days of receipt. This reflects the diligent work of the team in carefully monitoring expenditure and managing invoice payments.

People are the most important resource in Redress Scotland and absence and turnover can have a significant impact on our ability to deliver. Performance in this area was also very good, with 4.4% absence and 5.9% turnover in the team of employees. Ongoing work on wellbeing to improve support for our staff has been effective in this area.

Our KPI summary continued

KPI summary progress (latest completed month – March 2024)

Operations

Pace of decision making: Priority 1 and 2

Decision letters for Priority 1 and 2 applications completed within 30 working days of receipt of application from the Scottish Government for 80% of completed applications.

83.7%

Based on a total of 375 completed applications in this period. Similar to financial year to March 2023.

80% or more

70% up to 80%

Less than 70%

Pace of decision making: Priority 3

Decision letters for Priority 3 applications completed within 30 working days of receipt of application from the Scottish Government for 80% of completed applications.

30.1%

Based on a total of 595 completed applications in this period. Lower than financial year to March 2023.

80% or more

70% up to 80%

Less than 70%

Our KPI summary continued

Operations

Freedom of information requests

Respond to all requests within 20 working days.

100%

Based on a total of 12 FOIs concluded in this period. Similar to financial year to March 2023.

100%

95% up to 100%

Less than 95%

Complaints are well managed

More than 80% of complaints are managed within set timescales.

94.6%

Based on a total of 36 complaints closed in this period. Lower than in financial year to March 2023.

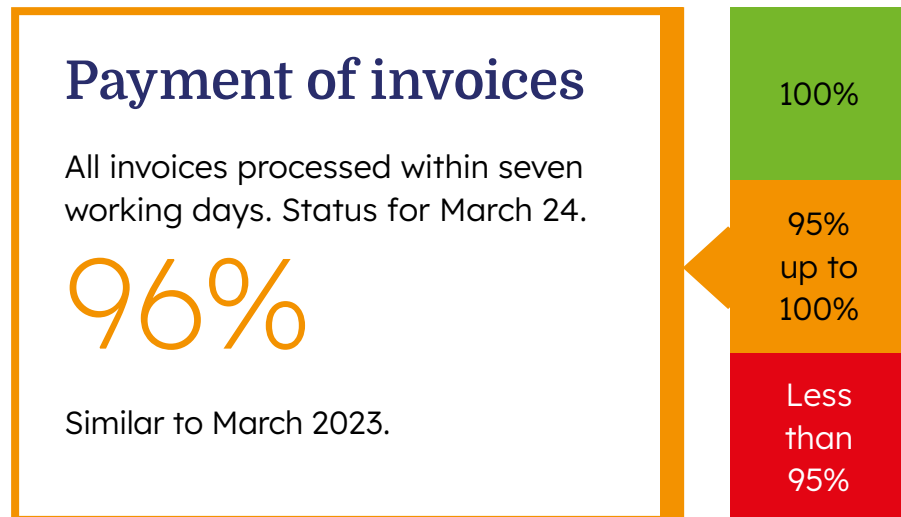
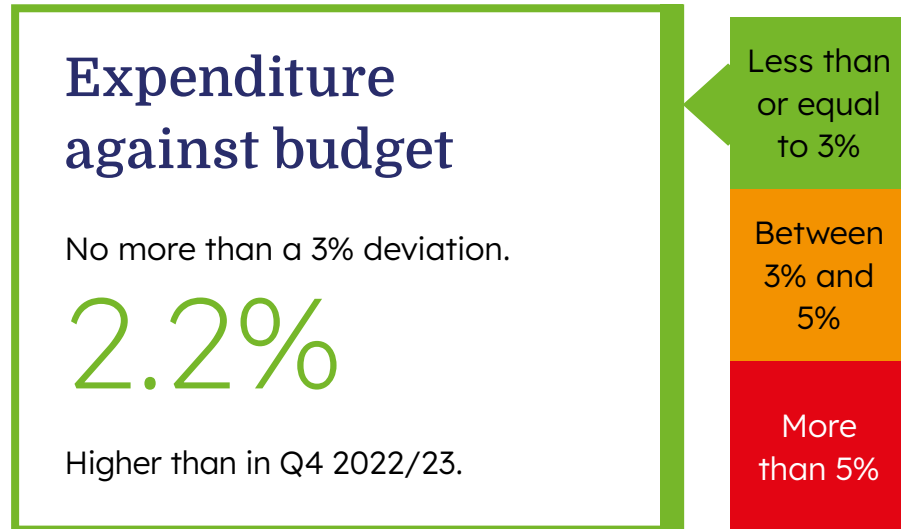
80% or more

70% up to 80%

Less than 70%

Our KPI summary continued

Finance and Resources



People



Summary of our performance

Summary of our performance

The Corporate Plan sets out our mission as follows.

Our mission

to be an excellent public body that makes high-quality decisions and fulfils expectations of our role in Scotland's Redress Scheme.

We believe we will fulfil our mission by listening to and acting on what survivors tell us. By working collaboratively, we will develop approaches that support our mission. We are committed to developing our practice, making sure that we continuously improve. Living our values is critical to delivering our mission. Redress Scotland has made positive progress throughout 2022/23 as we work toward being an excellent public body.

Overall, Redress Scotland has made good **progress against the actions** that we set out in our **Business Plan for 2023/24**. This is against a background of the continuing development of the organisation. This has included completing the recruitment and establishment of the staff team, and the appointment of a new Chair following the resignation of the previous Chair, Johnny Gwynne. Redress Scotland was established in late 2021 and is still a comparatively new public body.

Considerable work has been undertaken throughout the year on forecasting the number of received applications and the capacity needed to match this demand. This led to an agreement to increase capacity by increasing the number of staff and panel members we have. Recruitment of the panel members during the year was more challenging than we expected. We have reviewed this with the Scottish Government, who is responsible

Summary of our performance continued

for leading recruitment of panel members. Learning from this recruitment will inform any future recruitment work.

Performance against our KPIs has generally been very good, however as highlighted on page 49 the KPI on the pace of decision making for applications that are not defined as a priority due to age or terminal illness, has not been met and is consistently lower than last year. Redress Scotland did meet the target for applications that are defined as a priority, with just over 83% of these completed within 30 working days.

We increased the number of panels in 2023/24 by about 50% and the number of decisions by over 70%. This is a significant achievement in a new organisation; however, it is clear there is further work to do on the pace of decision making.

We have recognised the impact that our current pace of decision making is having on survivors. We know this means that it is now taking longer before completed applications are allocated to a panel so they can make a decision(s).

This waiting period is difficult for survivors, and we have heard directly from them about the impact of this, and that the application process may have already taken a long time before the application is sent to us. We have been working hard during the year to limit the time people will have to wait and have developed a proactive approach to the way in which we keep people updated and provide them with the most accurate information we can about this.

When meeting to consider applications, panels can make the decision to ask for more information or clarifying questions. In 2023/24 sitting panels asked for more information on 100 applications (more than once for a small number of applications). We have maintained a lower rate of requesting more information during 2023/24. Panels requested further information for around 10.5% of applications compared to around 17% in 2022/23. We understand from direct feedback that it can be a difficult experience for survivors when they are asked for more information, and so it will continue to be an area of focus for Redress Scotland. However, we do also recognise that panel members wish to fully understand the experience of survivors and that receiving this additional information has allowed them to make informed decisions which more appropriately reflect individual survivor's experiences.

Summary of our performance continued

The volume of completed applications received from Scottish Government varied throughout the year. The total number of applications sent to Redress Scotland, 1,292, was almost double that received in 2022/23. Some applications were more complex and panel members had to take longer in order to make robust decisions. Their work was supported by advice from our appointed external legal advisors.

Throughout 2023/24 there has been substantial and ongoing improvement work across all areas of the organisation and this has been supported by our **Quality Assurance and Improvement Framework**.

We set out our key priorities in our three-year Corporate Plan and our **Business Plan for 2023/24**. This enabled us to set out the priorities we wanted to focus on and deliver over the last year.

We have undertaken a **review of the Business Plan for 2023/24** which has highlighted that overall, we have made good progress in implementing the actions in the Business Plan. This is set against a background of the continuing development of the organisation and capacity challenges.

Our plans for 2024/25

Looking ahead to 2024/25

In 2024/25 our focus must be on increasing capacity while sustaining quality and completing more decisions.

It will be a year in which further consolidation takes place in our values, culture, and the delivery aspects of the organisation. With a focus on increasing capacity, we must recognise that sustaining quality will be critical. Redress Scotland currently has a low error rate in decisions, and delivers robust decision making, however an increase in capacity may increase the risk that errors may occur.

Our main challenge in 2024/25 is likely to be the queue of completed applications which are waiting for a decision. The build-up of this queue was related

to the increasing number of applications and the recruitment of new panel members taking longer than planned. While all the new panel members are expected to complete a minimum amount of work each year, the amount of work that will be completed above this minimum will become clearer over time.

The speed of decision making is a key area of concern for survivors applying to the scheme and we have had direct feedback on how difficult this is, especially as it is often added to longer than expected timescales for preparing applications.

Throughout 2024/25 we will be focusing on continuously improving our forecasting, especially in relation to our capacity for making decisions at good pace.

To support this, we will continue to be open and transparent in our communications to survivors and ensure that we communicate in a way that is survivor focused, clear, direct, and useful.



Joanna McCreadie

Chief Executive, Redress Scotland

27 November 2024

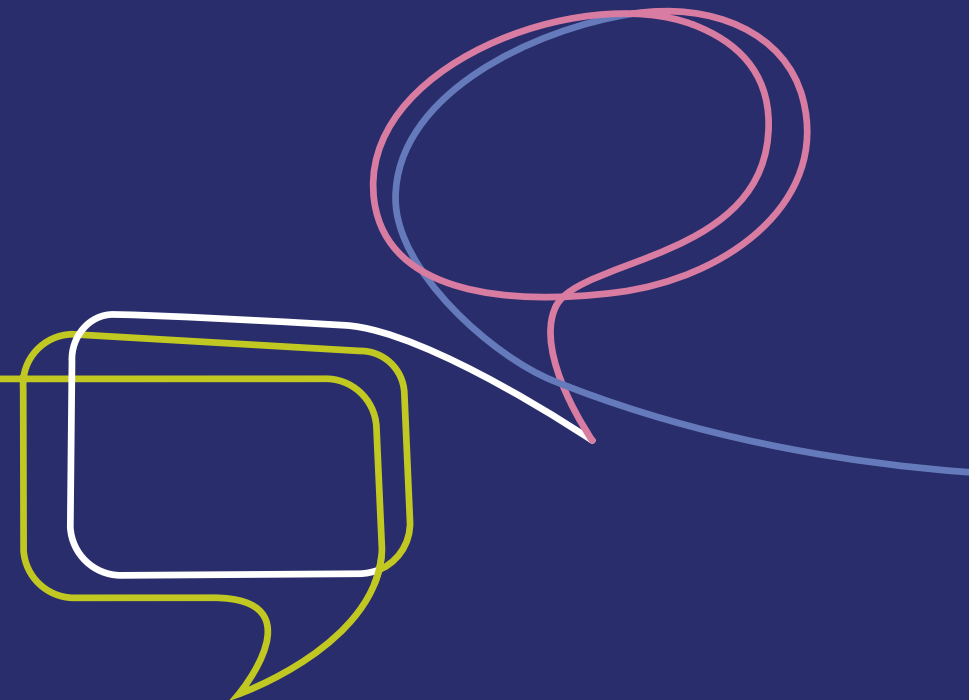
Accounts of abuse

Accounts of abuse

Many survivors have shared their experiences of abuse with Redress Scotland. It is not possible to include individual experiences of abuse in our annual report, but it is important that we share the reality of these experiences as they are why Scotland's Redress Scheme was established.

To do this, we have created accounts of abuse. These accounts are not those of real people but are based on the experiences of abuse that survivors have told us about. We also asked survivors for their views on these. They told us that we should include them in the annual report and that they thought it was important to share the abuse experiences of survivors. We have included two accounts of abuse in this annual report.

Redress Scotland's accounts of abuse for this annual report follow. These contain information about abuse in childhood which readers may find to be upsetting.



Accounts of abuse continued**Account of abuse**

Mary

Mary is 39. She was taken into care when she was 14. Mary was placed in a residential school in a rural area, far from her home.

The education in the residential school was much more limited than a mainstream education setting. The school day was shorter and there were fewer subjects. There was no direct support for Mary with her learning difficulties. Staff told Mary that she was lazy and stupid.

Mary was physically abused by the staff. Different household items were used to beat her, often after she wet the bed during the night. The tawse was also used frequently to hit her all over her body. Mary tells her social worker the staff are hurting her, but she is not believed.

At 39, looking back, Mary is angry about what happened to her in her childhood. She feels shame and guilt, thinking that somehow, she was responsible for the abuse.

Mary has recently been diagnosed with post traumatic stress disorder, which is due to her experiences of abuse in childhood. Although she has good support from her GP and counsellor, she finds many aspects of everyday life difficult.

Accounts of abuse continued**Account of abuse**

Archie

Archie is 74 years old.

When he was eight, he and all his brothers were taken into care and moved to a children's home.

After arrival at the children's home, Archie and his brothers were separated and not allowed to see each other. Although some family members visited, the people running the children's home discouraged regular visits, saying it was upsetting for the children.

The children's home was harsh and repressive. Archie was repeatedly told by staff he was worthless and useless. Punishments were severe and physically abusive. On one occasion Archie's wrist was broken by a member of staff and other beatings resulted in severe bruising.

Archie was also sexually abused in the children's home. One of the male staff began grooming him shortly after arrival and when Archie was 12 he sexually assaulted him for the first time. This sexual abuse continued until Archie left the children's home at age 16.

As an adult, Archie has poor mental health. He has frequent periods of severe depression and has tried to commit suicide. He finds it hard to trust people and form relationships.

Archie has frequent flashbacks to his childhood abuse and struggles to make sense of what happened to him.

Our Recommendations

Previous recommendations from the 2022/23 Annual Report and Accounts

The Act sets out that Redress Scotland must prepare a report on activities during that year and that the report may include recommendations.

In our first Annual Report and Accounts we set out four recommendations. These recommendations were for Scotland's Redress Scheme, and therefore were for both Scottish Government and Redress Scotland.

In this section

Recommendations from 2022/23	60
Recommendations for 2023/24	64

The following section sets out:

- the recommendations we made last year in the 2022/23 annual report;
- what Redress Scotland did in relation to each recommendation; and
- the Scottish Government response to each recommendation.

Recommendations from 2022/23

Recommendation one from 2022/23



Scotland's Redress Scheme should provide straightforward information for survivors about the length of the application process, from initial application to accepting an offer of redress. Both the Scottish Government and Redress Scotland have taken steps that have and will continue to positively impact on the length of the process. This work should continue at a good pace, and both organisations must continue to identify and implement changes and improvements that impact positively on survivors' experiences. Information on what has been heard and the actions taken should be published by the Scottish Government and Redress Scotland.

What Redress Scotland did

Redress Scotland started publishing a monthly update on the website which sets out information on our waiting times from April 2024. This has been kept under review and updated when necessary.

This information has also been shared with Scottish Government caseworkers to ensure consistent messaging for survivors.

We provided individual updates to survivors who requested this information. We have continued to do this and have received positive feedback from survivors about their experience of these updates.

Two short videos were developed in which the Head of Operations shared information about how completed applications are managed at Redress Scotland and information about our current timescales.

We will also be developing and publishing a series of blogs during 2024/25 from survivors about their experiences of Redress Scotland.

Scottish Government response

Officials continue to make improvements to the operation of the scheme wherever possible. Improvements are informed by survivors, partners, record holders, and contributors. Analysis of the scheme is ongoing, and officials are actively considering how to best communicate timescales and whether additional materials can be provided to survivors, and other stakeholders, clarifying the process. The Scottish Government is committed to publishing a report on activities of the Survivor Forum, including the actions taken as a result of feedback received.

Recommendations from 2022/23 continued

Recommendation two from 2022/23



Scotland's Redress Scheme should develop shared standards for the preparation of applications, supported by a formal agreement between the two organisations of how implementation of these standards will be monitored and assured. The standards should be written in straightforward language and shared with survivors. The standards should be written and published within three months of the publication of this annual report.

What Redress Scotland did

Redress Scotland has not been able to make progress on this recommendation. This is because Scottish Government did not agree that shared standards should be developed or that a formal agreement should be put in place.

Scottish Government response

The Scottish Government continues to develop and improve the application journey for survivors with input from all stakeholders, including survivors and Redress Scotland. Standards of practice for preparing applications is in place with internal set processes and procedures outlined in our operational guidance, in line with published statutory guidance, to support the administration of the scheme. This is updated regularly and may be shared with Redress Scotland where required, however this document is vast, with significant detailed operational processes and it is not considered appropriate for wider sharing.

Recommendation three from 2022/23



Scotland's Redress Scheme should continue to develop direct engagement with survivors, actively increasing the number of activities that seek feedback on how the scheme is working and supporting as broad engagement as possible with survivors. The Scottish Government and Redress Scotland should act on feedback to ensure improvements to survivors' experiences of the scheme. Both organisations should publish regular reports on feedback from survivors and what they have done to make improvements. This work should be completed within a year of publication of this report.

What Redress Scotland did

An important focus of our engagement work was listening to survivors and acting on their feedback so that we could make improvements that positively impacted on their experiences and respond to

Recommendations from 2022/23 continued

their priorities. Throughout 2023/24 we continued to develop engagement with survivors, listen to their views and take action in response.

The Policy and Improvement Team has started to publish at least one report each year on the direct engagement work that Redress Scotland has undertaken. The report sets out what engagement work has been undertaken, what we have learnt from the engagement, and what we have changed or will change in response to the engagement sessions. The first of these new **engagement reports** has been published on our website.

We also report against our published Business Plan on an annual basis. The **Business Plan for 2023/24** sets out what we will do to help us make progress on delivering our Corporate Plan and includes specific actions about our engagement work and wider work which supports improvement.

Our first **progress report** has been published. In the report we have identified what actions have been completed, which actions need to be continued into the next Business Plan and what new actions should be added.

In 2024/25, we will organise at least four direct engagement sessions with survivors. We will also have individual discussions with survivors and actively seek feedback on their views and experiences of the work of Redress Scotland.

Scottish Government response

The Scottish Government has direct engagement with every applicant to Scotland's Redress Scheme. Survivor feedback is received in a variety of ways, including directly from survivors and partners. The Scottish Government has established, and maintains, a Survivor Forum, which all applicants can opt to join for the purpose of providing feedback on the operation of the Scheme. The Scottish

Government is committed to publishing an annual report on the activities of the Survivor Forum, which includes information on improvements made in response to feedback received.

Recommendation four from 2022/23



Scotland's Redress Scheme should complete a strategic review of all communications about the scheme with a strong focus on accessibility and awareness for survivors. There may be benefits in appointing an independent agency or expert to lead and deliver this review. Central to any review are the voices and experiences of survivors, which should be used to identify what improvements are needed. The strategic review should be completed within six months of the publication of this report and result in a clear action plan for the Scottish Government and Redress Scotland to implement.

Recommendations from 2022/23 continued

What Redress Scotland did

We worked with a small group of survivors, who are experts through their lived experience and experience of applying to Scotland's Redress Scheme, to undertake a strategic review and evaluation of Redress Scotland's communications.

The group was encouraged and supported to share an honest and frank appraisal of our communications work and make recommendations on what and how we should improve. Members of the group told us that they liked many aspects of our communications. They valued the honest and open way that Redress Scotland shares information and our willingness to respond to feedback.

The group also advised us that our website should be improved. They said there was valuable information on the website for survivors, but that it could be easier to find. They also thought we should make sure we are prioritising what survivors need in how the website is designed.

We are now reviewing our website and will reorganise it, with the aim of providing easier to find and more useful information for survivors. We will also add more content that is useful. All additions to the website will be carefully assessed to make sure they are clear, direct and useful.

In 2024/25 we will publish a report about the feedback we received from survivors and a plan of what we are doing. This plan will be followed by a report describing what work has been completed.

Scottish Government response

A review of the end-to-end communications with survivors throughout the application process has been completed. This review will be used to inform any improvements to the content of our communications and the accessibility of the material. Scottish Government officials continue to engage closely with Redress Scotland on communications for the scheme. The Scottish Government is restricted to some

extent by the use of the gov.scot website rather than a specific website, for the particular purpose of redress, like that used by Redress Scotland. There is a range of communications experience within Government and in the current financial pressures, it is not necessary to outsource this work to an agency or expert.

Officials are actively looking to improve materials for survivors to make these clearer and more accessible as well as how to raise awareness of the Redress Scheme, particularly amongst hard-to-reach groups. Officials are also looking to implement more consistent and regular communication with all stakeholders.

Recommendations for 2023/24

Background to new recommendations

Throughout 2023/24 Redress Scotland has continued to gather information on applications for redress from survivors; had discussions with survivors about their experiences; and analysed and assessed how the scheme was working.

We had a particular focus on whether applicants to the scheme had the opportunity to make informed choices, and the accessibility and suitability of guidance for survivors. We also considered what other information would be useful to Scottish Ministers, with an emphasis on the principles in the Act of dignity, respect, and compassion. In this, we recognise that all survivors will have been affected by their experience of abuse and that our approach to making recommendations, by necessity, had to be trauma informed.

In recent years there has been widespread recognition of the importance of trauma-informed approaches in the design and delivery of support and services. At Redress Scotland, we have defined and developed three key elements for our trauma informed approach. These are:

1. **Relationships matter:** support should be based on sustaining and developing relationships between survivors and people who are trying to help.
2. **Trustworthiness counts:** trust is built by being predictable, consistent and doing what was promised.
3. **What we say and how we say it has meaning beyond the words:** being straightforward and open in our language and communications makes it easier to understand what we do and why and ensures we are living our values.

Recommendations for 2023/24 continued

We have therefore taken a broad view of how the scheme can be changed and improved to ensure that all survivors experience dignity, respect and compassion, can make informed choices and experience the scheme as accessible.

In addition, we have recognised that Scotland's Redress Scheme is the first of its kind and in many ways is world leading through the emphasis on believing survivors and holistically assessing their experience of abuse to make decisions on redress. We are therefore committed to making changes that improve the delivery of the scheme in ways that directly benefit survivors. This includes considering how well the different parts of the scheme are being managed to ensure all the resources invested are used effectively.

The recommendations in the annual report are for both organisations that deliver the scheme. They will be most effectively implemented by Redress Scotland and the Scottish Government working together and continuing to improve the experience of survivors.

Improving work on timescales

Both Redress Scotland and the Scottish Government have faced shared challenges in accurately predicting timescales and numbers of applications. This means that it can be difficult for survivors to know how long their application will take to complete, from initial enquiry to accepting an offer of redress. Many survivors have told us the lack of information about the length of the whole process to be upsetting and stressful.

To improve predictability of timescales, both organisations need to also improve the accuracy and reliability of forecasting. As forecasting improves, openness and

transparency on timescales should increase to ensure survivors are treated with dignity, respect, and compassion, and are fully informed about the process of applying to the scheme.

Currently, Redress Scotland provides information about the length of time taken to make decisions. This is included in letters sent to survivors about their applications and regular updates on timescales are available on our website. We also publish a **Facts and Figures report** which includes information on timescales. By doing this, we have acted on our commitment to being open and transparent and the expectations of us as a decision maker and public body.

Recommendations for 2023/24 continued

Recommendation one

Recognising that this is a shared challenge, Redress Scotland and the Scottish Government should further develop their forecasting work, including timescales for survivors, ensuring this can accurately inform planning and levels of resourcing. This should support both organisations to make best use of their resources and improve experiences for survivors. This work should also improve the information available to survivors applying to Scotland’s Redress Scheme.

Improving work on preparing applications

In the annual report for 2022/23, Redress Scotland made a recommendation with the aim of supporting improvements and shared understanding of the preparation of applications. The Scottish Government has responded to this recommendation (page 61).

As we reported in 2022/23 and 2023/24, there is a proportion of applications that are returned to the Scottish Government for a number of reasons. We understand that survivors found applications being returned or requests for more information distressing. We would like to reduce the number of applications where this happens as much as possible.

Survivors have also told us that they do not always know what they need to include in their applications and how much information is required for panel members to make a decision. This is important to address, providing more accessible information, so that survivors can send their application to Redress Scotland with the confidence that they have provided the best information they can.

Making improvements in the preparation of applications and checks by Redress Scotland should reduce the number of applications that are returned to Scottish Government and reduce the number of times panel members have to ask for

more information. This should also reduce the number of reconvened panels and help increase the number of decisions Redress Scotland can make. Importantly, this should also improve the experience of survivors through better information, increased confidence and fewer returned applications.

Recommendation two

Redress Scotland must develop and implement improved checks of completed applications and apply these to all applications. Information on these checks will be provided to Scottish Government and published by Redress Scotland. If an application does not include everything that Redress Scotland needs to make a decision, then it will be returned to Scottish Government with a request for changes. In addition to this, Redress Scotland and the Scottish Government should develop and publish improved information for survivors, and the people who support

Recommendations for 2023/24 continued

them, on what should be included in applications. This should mean survivors have good information about what they need to include and panel members are better supported to make more decisions on applications.

Improving accessibility for survivors

Currently survivors applying to Scotland's Redress Scheme almost always complete their applications in writing. This means they may be reliant on their ability to read the guidance and write about their previous experiences of abuse. This also means that survivors with literacy issues and disabilities, including those affected by mental health issues, may find it more difficult to either complete an application or to do so as fully as they would have liked to.

A very small number of survivors have included spoken and recorded information in their applications. However, there is currently no information available for survivors about these different ways of providing information in their

applications. Survivors we have spoken to did not know they could include audio or video recordings. There is therefore a concern about accessibility of Scotland's Redress Scheme for survivors who have challenges with literacy, mental health, or a disability.

Recommendation three

Redress Scotland and the Scottish Government should evaluate the accessibility of the information about the scheme and the application process. This must take into account a range of additional support needs and disabilities. Particular attention should be given to mental health and the wide range of support needs. Direct feedback from a wide range of survivors with different needs should be included in this process. Redress Scotland and the Scottish Government should develop and implement a focussed action plan to implement any identified improvements.

Improving the management of errors

The Act includes provision for errors to be identified by Scottish Ministers or Redress Scotland. If the error identified may have materially affected a decision, then it must be referred for reconsideration.

In all of our work, Redress Scotland works diligently to ensure all decisions are robust and the number of errors is as low as possible. We also recognise that when an error is identified this has the potential to be an upsetting experience for the survivor. Given this, it is important that survivors have helpful information about errors and how they are managed.

Recommendation four

Redress Scotland and the Scottish Government should develop and publish their policies and procedures on errors and how they evaluate whether they are material. This should be accessible for survivors and include clear information about the circumstances in which an application may be referred for reconsideration.

Recommendations for 2023/24 continued

Improving understanding of the impact on survivors

Scotland's Redress Scheme was put in place by the Scottish Parliament in recognition of the wrongs of the past and the impact that abuse in care settings had on people's lives. Survivors of abuse campaigned tirelessly to be heard and listened to. The components of Scotland's Redress Scheme – apology, support, and redress payments – have been designed to directly address the wrongs of the past.

Currently, neither Redress Scotland nor the Scottish Government are evaluating or researching the impact of any of the components of the Redress Scheme. Given the importance of the scheme to survivors, the breadth of what is provided, and the substantial public funds being invested, it is vital to develop a better understanding of the impact of the scheme on survivors and their lives.

Starting work on this now will develop improved understanding of what is working and what can be improved while

the scheme is still active. As more information is gathered and analysed, there will be insights and learning that can better inform both current and future redress and compensation schemes.

Recommendation five

There should be independent research and evaluation of the impact of Scotland's Redress Scheme on survivors and their lives. The views and experiences of survivors must be central to this. To ensure the research and evaluation is well managed and has ethical integrity, an independent research institution with a strong track record in relation to evaluating impact, academic research and trauma should be selected. The findings of this work, from early insights to informed conclusions, should be used to implement improvements to the current scheme and inform both future redress and broader compensation schemes.

Accountability Report

Being accountable for our actions

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Financial Review

Financial Review

Redress Scotland, as part of the Scottish Government Budget Bill for 2023/24 was awarded a maximum budget of £5m for the year. This provided for a flat budget position against the previous year, in which actual expenditure was c£3.25m for the 2022/23 financial year

Recruitment of expert panel members, which is outside of the control of Redress Scotland, took longer than anticipated resulting in the number of monthly panel sitting days not reaching forecast levels during the year. As a result, actual expenditure for 2023/24 reached £3.669m against an adjusted budget of £3.75m.

Redress Scotland has a monthly meeting with the sponsorship team in Scottish Government, and Scottish Government central finance colleagues. During these discussions it was agreed that the difference in budget requirement of £1.25m would not be drawn down from Scottish Government and could therefore be utilised elsewhere.

Actual expenditure for the year against this agreed reduced budget is contained in the table on page 71.

After end of year accounting adjustments were included within expenditure, the variance against adjusted budget was -£81.3k, an underspend of 2.2%. This is in comparison to a 3% variance target set by Scottish Government for demand-led non-departmental public bodies. Redress Scotland therefore met the performance target of managing the budget within an expenditure variance of less than 3%.

No budget had been provided in year for capital expenditure. A minimal value of £1,500 per item has been agreed for

capitalisation of assets. No assets purchased were above this value so all costs have been expensed. This accounting policy is unlikely to change in the future.

£5m

The originally agreed budget for the year. We were able to reduce this to:

£3.75m

Financial Review continued**Annual Expenditure vs. Adjusted Annual Budgets**

	2023/24			2022/23		
	Adjusted Budget £000	Outturn £000	Variance £000	Adjusted Budget £000	Outturn £000	Variance £000
Operating Costs						
Revenue	3,750	3,668.7	-81.3	3,250	3,233.1	-16.9
Capital	0	0	0	0	0	0
Total Operating Costs	3,750	3,668.7	-81.3	3,250	3,233.1	-16.9

An area of further consideration and analysis is that of balances being held at year end as per the Statement of Financial Position shown on page 114. For Redress Scotland, balances held predominantly relate to cash held, to payables, and to receivables.

In respect of cash balances, we maintain a balance of approximately one month of cash on hand. This ensures that: we don't draw down more cash from Scottish

Government than is needed; and that Redress Scotland is holding enough cash to provide contingency in case of any delays in grant funding being provided.

Payables and receivables balances predominantly relate to flexible working and annual leave balances due to and due from members of permanent staff, payment of March panel and board member claims paid in arrears, and fees due to external audit for upcoming audit

work. Receivables have had a small 4.1% reduction between 2022/23 and 2023/24, whereas payables balances have increased by 16.4%. This is less than expected, given that permanent staff numbers have increased by 50% overall, therefore, staff have smaller balances held on average. Audit fees increased by around 5% between 2022/23 financial year, and 2023/24 financial year

Sustainability and environmental impact

A digital first organisation

Sustainability reporting is about understanding what impact our organisational practices have on the wider environment.

As a small organisation below de minimis limits for reporting, Redress Scotland is not required to report on this¹. It is also not a listed body within Schedule 1 of The Climate Change (Duties of Public Bodies: Reporting Requirements) (Scotland) Order 2015. However, as part of our ongoing commitment to transparency and openness, we have chosen to continue providing information on this area of our work.

Redress Scotland is a 'digital first' organisation and we are not aware of any other public bodies that work on a wholly digital basis in the UK. We see our success in working digitally as one of our key achievements for 2023/24. Although our original plan was to operate from an office, during our set-up phase we worked digitally and found that this model was highly effective and efficient. It allowed us to recruit expert staff from across the UK and Republic of Ireland, without physical location being a limiting factor. Due to the flexibility this offered us, our Oversight Board recognised the benefits and agreed that this digital first approach should continue.

Working as a digital organisation supports us to work in more efficient and agile ways. This ensures that we can flexibly plan and schedule the work of panel members to support varying work patterns. We have staff, panel, and board members in widely spread geographical locations with an extensive range and diversity of skills, knowledge and experience that supports delivery of robust decision making.

1. 2023/24 Sustainability Reporting Guidance.docx (publishing.service.gov.uk) para 1.45.

Sustainability and environmental impact continued

Key advantages of being a digital organisation are:

Reduced travelling requirements

Delivery

Our staff work from home, only meeting face to face for monthly team meetings, and/or as required for other activities.

Impact

This cuts down on carbon emissions; reduces expenditure; improves wellbeing by freeing up more personal time; enables recruitment of expert staff from a wider geographical area.

Minimised printing requirements

Delivery

Most activity is carried out digitally. Print runs are only requested for essential documents or key activities.

Impact

Reduces the use of paper and ink, and energy usage due to not having printers; improves security through having documentation behind digital log-ins.

Removal of need for a permanent office

Delivery

All staff work from home therefore there is no need for an office. Accommodation is only used when face to face meetings are needed. Meetings often take place in the buildings managed by other public bodies.

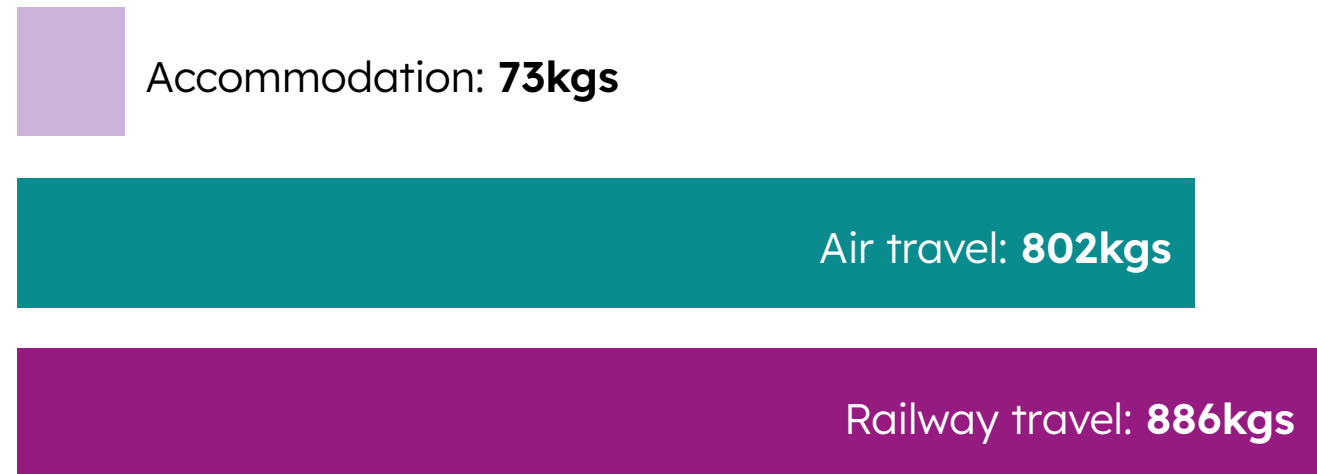
Impact

Significant reduction in cost by not having a permanent office; able to rotate locations to ensure fair spread for meetings and reduce travel; able to avoid potentially costly and inefficient building space; increased flexibility.

Sustainability and environmental impact continued

In terms of minimising our carbon footprint as an organisation, our internal policies have been updated on a ‘green first’ basis.

This includes our policy on payment of staff expenses, which prioritises green travel methods over less sustainable types of travel. We have also established a Government framework contract with Corporate Travel Management (CTM) which provides us with the carbon footprint of staff travel. In future years this will allow us to provide a year-on-year trend comparison.

Carbon emissions for 2023/24 ¹

33kgs

The average carbon emission per person for 2023/24 based on extrapolated annual carbon volume.

3,929

business miles by car were claimed, equating to an average of less than 50 miles per person over the year.

1. Our travel contract only commenced in August 2023. Therefore, overall carbon emissions extrapolated to provide a full-year comparison would be approximately 50% higher.

Sustainability and environmental impact continued

To improve understanding around sustainability, we have had a sustainability and green issues workgroup with staff from across the organisation operating for over a year. Our Chief Executive is now one of the members of this workgroup, reflecting the importance of this work for the public body. A quarterly newsletter is produced which includes articles, hints, and tips for how staff, non-executives and panel members can be greener in their homes, live more active lives, and reduce their individual impact on the planet.

By working as a digital first public body, Redress Scotland is building up evidence of how this approach can be practically delivered, and how this can support us to become a more flexible, sustainable, and adaptive organisation. Where possible, we have shared our knowledge of digital first working with other organisations. This has included being asked to attend meetings and conferences held by other organisations and deliver presentations.

Climate Change Levy

The Climate Change Levy is paid directly through business energy suppliers as part of billing for energy costs.

Redress Scotland does not have an office (business premises) and therefore, Redress Scotland is not a purchaser of business energy supplies. As all of our staff, panel and board members work from home, energy supplied is considered domestic use and therefore exempted¹.

In support of this consideration, business premises used partly for domestic use are exempted if at least 60% of total use is domestic. Each member of Redress Scotland only utilises one laptop for 35 hours per week, and occasional mobile phone charging. This would be highly unlikely to equate to 40% of energy bills.

1. Exemptions from Climate Change Levy – GOV.UK (www.gov.uk).

Social responsibility and respect for human rights

A socially responsible employer

As a socially responsible employer, Redress Scotland pays all staff above the national living wage.

We work to be environmentally conscious and responsible. We are committed to treating everyone with dignity, respect and compassion as set out in our values statement, and enshrined in our founding legislation.

We have ensured that all our work is based on understanding human rights and that we demonstrate our values in everything we do. We have done this by making fair, robust decisions that follow the assessment framework in the statutory guidance and consider each survivor's individual experiences with diligence and care.

We have also developed an approach to direct contact with survivors that is based on individual needs and preferences. We use language that is straightforward to increase accessibility and inclusion.

Fraud, anti-bribery and corruption

Fraud

The risk of fraud is an unfortunate fact of life, and in the 2023/24 financial year, Redress Scotland was subjected to a fraudulent change of bank details for an individual on our payroll.

Fortunately, due to bank procedures, the fraudulent transaction was unsuccessful, and no funds were lost.

As a result of this attempted fraud, an internal investigation was undertaken, and policies and procedures were tightened up to minimise the risk of this occurring again.

Following on from this transaction, our independent internal audit provider TIAA limited, has since conducted an audit on our fraud, anti-bribery, and corruption policies and procedures and a substantial assurance score has been provided.

Fraud, anti-bribery and corruption continued

Minimising the risk of corruption

The risk of bribery in determinations of applications is minimised through a number of safeguards built in to processes.

These include:

- Panels being made up of multiple panel members who are geographically and professionally diverse;
- regular observation of sitting panels by senior operations staff, senior managers, the Chair and Deputy Chair;
- separation between Redress Scotland who makes the determinations, and the Scottish Government who provides casework, final review, and payment.

To minimise the risk of corruption, we ensure that procurement transactions follow public sector regulations including separation of duties between those making and those approving transactions.

We benefit from a fully managed procurement service from the Scottish Government Procurement Shared Services to ensure we follow the necessary requirements.

Within the 2023/24 financial year, an internal audit was conducted by our appointed internal auditors, regarding fraud, anti-bribery, and corruption. As noted previously, a rating of 'substantial assurance' was awarded for our updated policies and procedures.

Corporate governance report

Directors' report

Redress Scotland is a body corporate established by section 3 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021. Redress Scotland is categorised as an executive non-departmental public body.

The members of Redress Scotland, who are appointed by the Scottish Ministers under paragraph 1(1) of schedule 1 of the Redress Act, are known collectively as 'the corporate body'. The corporate body has approved the arrangements for governance of Redress Scotland.

The Oversight Board is responsible for strategic direction and decision making and scrutinises the work and performance of the public body. The Chief Executive is the Accountable Officer for the public body and has been appointed by the Permanent Secretary of the Scottish

Government. Redress Scotland has also established an Audit, Risk and Assurance Committee to provide assurance on financial, procedural, and other decision areas.

The Senior Management Team consists of the Chief Executive, the Head of Operations, the Head of People, the Head of Finance and Resources, and the Head of Policy and Improvement. Further delegations are provided from the Chief Executive to the members of the Senior Management Team so they can lead their areas of responsibility effectively.

Full details of the governance structure and risk management arrangements in operation in the public body are provided as part of the **Governance Statement** on page 82 →

Directors' report**Redress Scotland Governance Committees 2022/23**

Members	Non-Executive Board Members	Dr Kirsty Darwent ¹ – Chair William (Bill) Matthews ² – Deputy Chair Colin Spivey Paul Edie Neil Mackay Roy McComb
	Co-opted member of Audit, Risk and Assurance Committee	Catherine Dyer
	Corporate Body Board Members³	Lynne Harvie Anne Houston Emma Lewis Jane Gordon Mary McCallan Brian Houston
Regular Attendees	Chief Executive and Accountable Officer	Joanna McCreadie
	Head of Operations	Gary Gallacher
	Head of People	Michelle Nairn
	Head of Finance and Resources	Michael Stevens
	Head of Policy and Improvement	Melanie Lowe

Information on salary and pension entitlement can be found in the 'Accountability Report – Remuneration and Staff' section (page 90).

1. Dr Kirsty Darwent was appointed as Chair of Redress Scotland from 18 September 2023.
2. Bill Matthews was Interim Chair from 1 April 2023 and returned to his position of Deputy Chair from 18 September 2023.
3. Corporate body board members are rotated every 18 months. Lynne Harvie, Emma Lewis and Anne Houston ceased their term in November 2023, when Jane Gordon, Brian Houston, and Mary McCallan took over governance responsibilities.

Directors' report continued

Company Directorships and Other Significant Interests

No members undertook any material transactions with the public body.

Appointed Auditors

Our Annual Report and Accounts are audited by Audit Scotland, appointed by the Auditor General for Scotland. Details on auditor remuneration can be found in the Notes to the Accounts section of this report.

Internal audit services are provided by TIAA Limited. The scope of work is determined following discussion with management and is subject to approval by the Audit, Risk and Assurance Committee.

Statement of Accountable Officer's responsibilities

Scottish Ministers, under *paragraph 16(1)(b) of the Redress for Survivors (Historical Child Abuse in care) (Scotland)*, have directed Redress Scotland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction provided on page 127.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Redress Scotland and of its income and expenditure, Statement of Financial Position and cash flows for the financial year. In preparing the accounts the Accountable Officer is required to comply with the requirements of the Government Financial Reporting 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

Directors' report continued

Manual have been followed, and disclose and explain any material departures in the financial statements;

- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole are 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 Government has appointed the Chief Executive of Redress Scotland as the Accountable Officer for the public body.

The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable

Officer is answerable, for keeping of proper records, and for safeguarding Redress Scotland's assets, are set out in the Accountable Officer Memorandum issued by Scottish Ministers.

As the Accountable Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Redress Scotland's auditors are also aware of this information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.



Joanna McCreddie
Chief Executive, Redress Scotland
27 November 2024



Governance Statement

Governance Statement

This Governance Statement aims to provide a clear explanation of our organisation’s internal control structure and the management of our resources. This statement outlines and evaluates the arrangements in place during 2023/24 to gain assurance about performance and risk management. It also describes how we are responding to address weaknesses and control emerging risks.

Scope of responsibility

As Accountable Officer for Redress Scotland, I am responsible for the delivery of the public body’s functions, its performance and for planning its future development. My responsibilities include:

- being Accountable Officer for the management of operating budgets and resources;
- ensuring an effective system of organisational risk management and controls which is regularly reviewed to provide assurances to the Oversight Board and Scottish Ministers;
- being personally accountable to Scottish Ministers and Parliament for the organisation’s efficient and effective operation and for our performance against key targets;
- ensuring that the public body works across Government in support of the Government’s purpose and national outcomes set out in the National Performance Framework;
- providing assurance to the sponsorship team, who acts as a liaison point within the Scottish Government for supporting and facilitating the work of the organisation in meeting its objectives and targets and who approves the level of resources required as a result;
- ensuring Best Value in all aspects of the public body’s operations, both front line delivery and corporate support functions;
- consulting with Scottish Government partners on policy, financial and corporate developments that may impact on the services delivered by the public body.

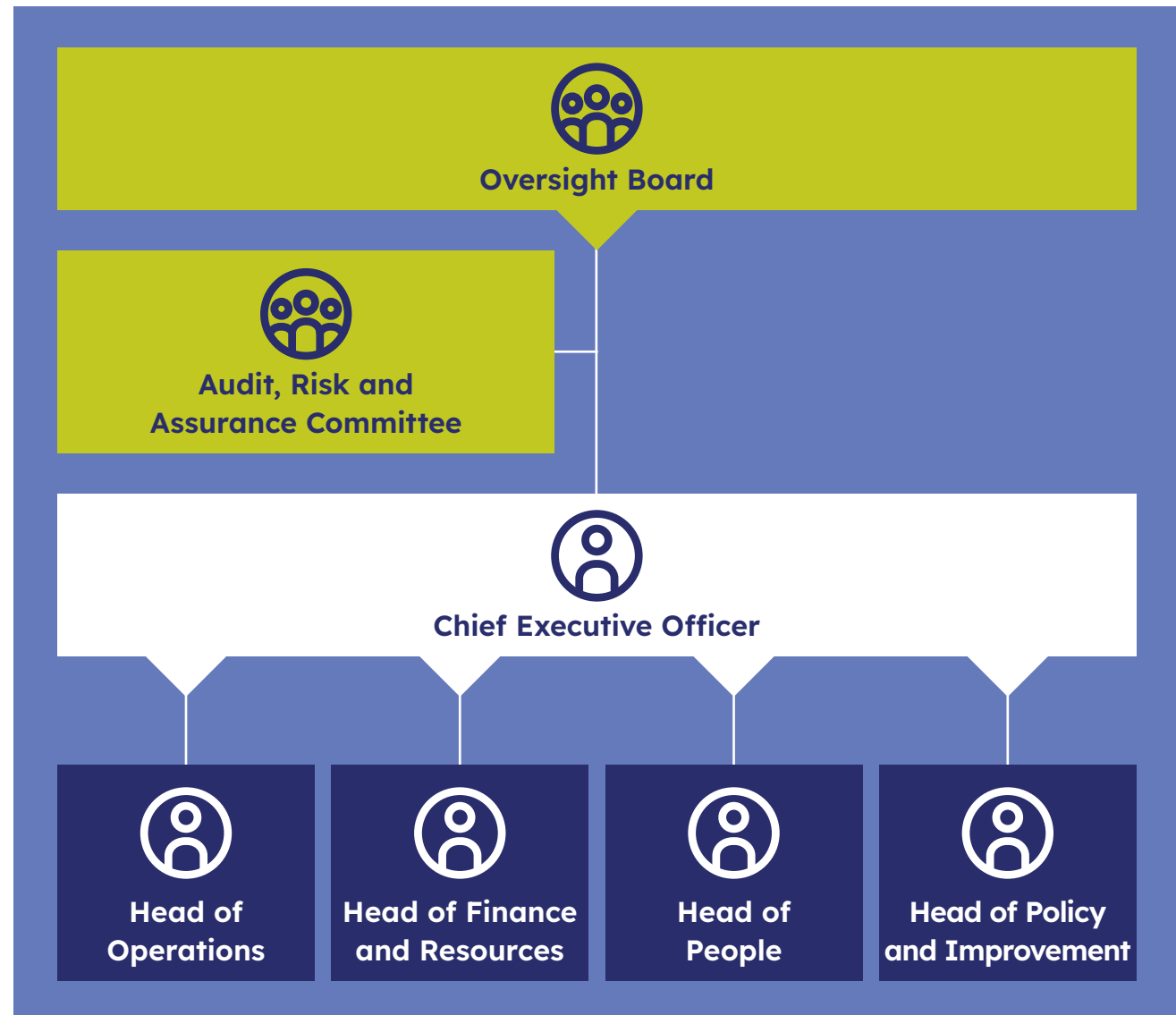
Governance Statement continued

I ensure organisational compliance with the Scottish Public Finance Manual which is issued by Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds.

My accountability is subject to the respective overall responsibilities of the Permanent Secretary of the Scottish Government as the Principal Accountable Officer.

Corporate governance framework

Redress Scotland's corporate governance framework is made up of the systems, processes, and values within which it operates. The high-level strategic governance framework, including financial delegations, is set out in our Framework Document. Our system of internal control and assurances seeks to identify the principal risks to the achievement of the public body's policies, aims and objectives.



Governance Statement continued

As Chief Executive, I have been supported by four senior managers with responsibility for the functions of the public body. Collectively, the Senior Management Team is responsible for strategic operational decision making and responding to operational matters. The team meets formally at regular intervals.

The public body has four business areas, each supported by the overall governance of the organisation. These areas are:

- **Operations;**
- **People;**
- **Finance and Resources; and**
- **Policy and Improvement.**

In 2023/24, I was provided support by six Non-Executive Board Members and one co-opted Non-Executive Member of the Audit, Risk and Assurance Committee. The Non-Executive Board Members

provide the public body with an independent view on issues of strategy and scrutiny, including performance and governance, and bring specific expertise and knowledge to discussions. They are independent of management and are provided authority for this role from the corporate body of Redress Scotland.

Together, our Non-Executive Members and senior managers provide membership and attendees for our corporate governance committees, currently the Audit, Risk and Assurance Committee, and the Oversight Board.

The Oversight Board is chaired by the Chair of Redress Scotland, and the Audit, Risk and Assurance Committee is chaired by the Deputy Chair. The full attendance for 2023/24, is shown in the table on page 85.

Governance Statement continued**Attendance at committees and events, 1 April 2023 to 31 March 2024**

Board Member	OS Board	ARAC	AGM	Conference	Total
Number of meetings and events	9	7	1	1	18
	Attended	Attended	Attended	Attended	Actual / Expected attendance
Kirsty Darwent	5	N/A	N/A	1	6/6
Bill Matthews	9	7	1	1	18/18
Colin Spivey	9	N/A	1	0	10/11
Neil Mackay	N/A	7	1	1	9/9
Roy McComb	7	N/A	1	0	8/11
Paul Edie	6	N/A	1	0	7/11
Catherine Dyer	N/A	7	0	0	7/9
Lynne Harvie	6	5	1	1	13/13
Anne Houston	4	N/A	1	0	5/8
Emma Lewis	5	N/A	1	0	6/8
Jane Gordon	N/A	2	0	1	3/4
Mary McCallan	4	N/A	1	1	6/6
Brian Houston	3	N/A	1	1	5/6

Governance Statement continued**Oversight Board**

The Oversight Board is responsible for supporting and advising the Chief Executive on the strategic leadership and direction of the public body, achievement of the public body's objectives, and operational oversight of the public body's systems of control and accountability.

Board membership comprises three Non-Executive Board Members and two panel members as body corporate board members. Members of the Senior Management Team are invited as attendees. The Oversight Board met nine times in 2023/24.

In February 2023, the Chair of Redress Scotland resigned, and the Deputy Chair was appointed to the role of Interim Chair on a short-term basis. This role was held until the appointment of the new Chair in September 2023.

The minutes of Oversight Board meetings are publicly available on our website.

Audit, Risk and Assurance Committee

The Audit, Risk and Assurance Committee advises the Oversight Board and the Accountable Officer on the adequacy of risk management, internal control and governance arrangements and the efficient and effective use of public funds. This includes:

- strategic processes for risk, control, and governance;
- accounting policies, the accounts, and the annual report of the organisation; and
- gaining assurance that risk is being monitored and managed appropriately.

The Audit, Risk and Assurance Committee consists of a Chair, two Non-Executive Board Members, a co-opted Non-Executive Member of the committee and a body corporate board member. The committee is usually chaired by the Deputy Chair of Redress Scotland,

but for the beginning of 2023/24 financial year, the Deputy Chair was Interim Chair and so one of the Non-Executive Board Members who has relevant financial experience in line with the HM Treasury Code of Good Practice on Corporate Governance chaired the Audit, Risk and Assurance Committee. Additional permanent attendees include: the Head of Finance and Resources, representation from internal and external audit, me, and other members of the Senior Management Team as required.

The committee met seven times in 2023/24.

Governance Statement continued**Internal audit**

The work of internal audit is informed by the Strategic and Operational Risk Registers, and by the annual audit needs assessment undertaken by the auditors.

Internal audit services are provided by TIAA Limited to deliver independent and objective assurance of delivery by Redress Scotland. TIAA completed five internal audits in 2023/24, building upon the foundation of three audits conducted in 2022/23. The internal audit reviews in 2023/24 were:

- corporate governance;
- records management;
- equality, diversity, and inclusion;
- anti-fraud, bribery, and money laundering; and
- training and development

The opinions provided by internal audit were of significant assurance against corporate governance, records management, and anti-fraud, bribery, and corruption. Reasonable assurance was provided for both equality, diversity, and inclusion, and training and development.

An audit recommendation action plan has been developed by the Finance and Resources team which captures all actions across both internal and external audit. Good overall progress has been made on the action plan.

Within the Internal Audit Annual Report for 2023/24, the Head of Internal Audit provided the following opinion: “TIAA is satisfied that, for the areas reviewed during the year, Redress Scotland has reasonable and effective risk management, control and governance processes in place.”

External audit

The Auditor General for Scotland is responsible for auditing the public body’s accounts. The appointed auditors in 2023/24 are Audit Scotland. The report from our external auditors can be found on page 107.

Assessment of Corporate Governance Arrangements

The governance arrangements continue to be strengthened and I will keep them under review to ensure that they remain fit for purpose. Actions that took place in 2023/24 include, but were not limited to:

- development of our Business Continuity Plan, with further refinement activities due in 2024/25;
- further development of the policy and official documents register to monitor progress and periodic review of key documents and policies;

Governance Statement continued

- planning and risk workshops to review the content of the strategic risk register;
- detailed analysis of risks to better inform assessment, management, and mitigation of risk;
- review of the effectiveness of our internal controls, procuring support from and working closely with internal audit;
- strengthening our management of assurance and improvement, mindful of the increasing outputs of the public body; and
- working closely with an internal audit organisation, with the assessments providing significant and reasonable assurance.

Risk Assessment

Throughout the reporting period, the Senior Management Team, Audit, Risk and Assurance Committee and Oversight Board have continued to take an active approach to risk management within the organisation.

Redress Scotland maintains a strategic risk register, owned by the Oversight Board, which records key internal and external risks and identifies the mitigating actions needed to reduce the likelihood and impact they may have on the organisation. To support this, an operational risk register was established. This is regularly reviewed and discussed routinely by the Senior Management Team. Risks can be escalated from this operational risk register to the strategic risk register.

Primary risks of the organisation are provided in the performance report.

Information Security**Incidents reported to the Information Commissioner**

There were no reported incidents in 2023/24.

Review of Effectiveness

As Accountable Officer, I have responsibility for reviewing the effectiveness of the risk and control framework. My review is informed by:

- formal assurances from my Senior Management Team who has responsibility for the development and maintenance of our internal control frameworks;
- the Senior Management Team who has responsibility for the development and maintenance of the risk and control framework;
- the Oversight Board which considers the plans, risks and management of the organisation and advises on the overall strategic direction and performance;

Governance Statement continued

- the Audit, Risk and Assurance Committee which meets quarterly to consider our internal controls and how effective those controls are;
- letters of assurance received from Scottish Government from the directors of digital, financial management, and chart of accounts;
- detailed independent service auditor's assurance report for the payroll provider AAB;
- the work of our internal auditors who submit regular reports to the Audit, Risk and Assurance Committee;
- comments from our external auditors in their management letters and other reports;
- the risk registers in place for all critical elements of our operations; and
- regular reports on managing risks for key work areas.

The organisation's risk and control frameworks are based on an ongoing process designed to identify: the principal risks to achieving the organisation's mission, aims, and objective; to evaluate the nature and extent of those risks; and to manage them efficiently, effectively, and economically.

More generally, the organisation continues to be committed to a process of continuous development and improvement. We will therefore continue to build on our established approach to support appropriate development and any needed improvements.

I can confirm that for the year ended 31 March 2024 and up to the authorised date of issue, there were no significant control weaknesses identified and the governance arrangements and systems of internal control have been in place and have operated effectively.



Joanna McCreadie
Chief Executive

27 November 2024

Remuneration and Staff Report

Remuneration and Staff Report

Remuneration policy

The pay ranges of Redress Scotland mirror those agreed by Scottish Government for all band A to C staff. This includes the majority of the senior team who are all in grades within band C.

The Chief Executive is the sole exception, who is subject to the terms and conditions of the Chief Executive segment of the Scottish Government public sector pay strategy. Any Chief Executive pay increases are considered and proposed by the Redress Scotland Oversight Board, with final approval being required from the Scottish Government.

Service contracts

The **Constitutional Reform and Governance Act** specifies that all civil service appointments should be offered to the most suitable candidate(s)

following a fair and open competition, with limited exceptions. Redress Scotland whilst being independent of Scottish Government and outside of the civil service, has chosen to recognise and mirror Scottish Government terms and conditions, although some approaches may differ, if necessary, due to our size and function.

Our staff covered by this report, with the exception of our Non-Executive Board Members, members of the Audit, Risk and Assurance Committee and our panel members, have permanent contracts. Early termination, other than for gross 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 Commissioners is available at: <https://civilservicecommission.independent.gov.uk>

Audit Review

Within the remuneration report, the following information has been subject to audit:

Board Remuneration	91–94
Pensions and Cash Equivalent Transfer Values	95
Fair pay disclosures	98
Staff numbers and costs	99–101
Voluntary exit scheme	104

The remaining information within the Remuneration and Staff Report has been reviewed for consistency.

Remuneration and Staff Report continued**Remuneration report****Senior staff salaries**

The salary, pension entitlements and benefits in kind of the executive members of Redress Scotland were as follows:

Officials	Salary £000		Pension benefits £000		Total £000	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Joanna McCreadie , Chief Executive	85-90	80-85	25-30	30-35	110-120	110-120
Gary Gallacher ¹ , Head of Operations	75-80	45-50	25-30	15-20	100-120	60-70
Michael Stevens ² , Head of Finance and Resources	65-70	65-70	0-5	30-35	65-75	95-105
Michelle Nairn , Head of People	65-70	60-65	20-25	20-25	85-95	80-90
Melanie Lowe ^{1,2} , Head of Policy and Improvement	65-70	10-15	15-20	0	80-90	10-15

1. Salary and pension information for Gary Gallacher and Melanie Lowe were based on part of a year in 2022/23.
2. For Michael Stevens and Melanie Lowe current and prior year pension figures are not directly comparable due to a reassessment by MyCSP following the McCloud legal ruling.

Remuneration and Staff Report continued**Non-Executive Board Members**

Our Non-Executive Board Members were remunerated for the following attendance fee payments for financial year 2023/24. No other fees were provided to Board members in the year.

Board member	2023/24 £	2022/23 £
Kirsty Darwent ¹ , Chair	33,941	-
Bill Matthews ² , Deputy Chair (former Interim Chair)	39,737 ³	26,289
Johnny Gwynne ⁴ , Chair	-	40,953
Colin Spivey ⁵ , Non-Exec. Director	-	-
Neil Mackay , Non-Exec. Director	6,630	4,290
Roy McComb , Non-Exec. Director	3,510	1,950
Paul Edie , Non-Exec. Director	7,800	4,485
Catherine Dyer , Co-opted member	3,900	-
Lynne Harvie ⁶ , Board member ⁷	3,328	2,730
Anne Houston , Board member	1,482	4,485
Emma Lewis , Board member	1,833	3,315
Jane Gordon , Board member	1,261	-
Mary McCallan , Board member	1,209	-
Brian Houston , Board member	754	-

Remuneration and Staff Report continued

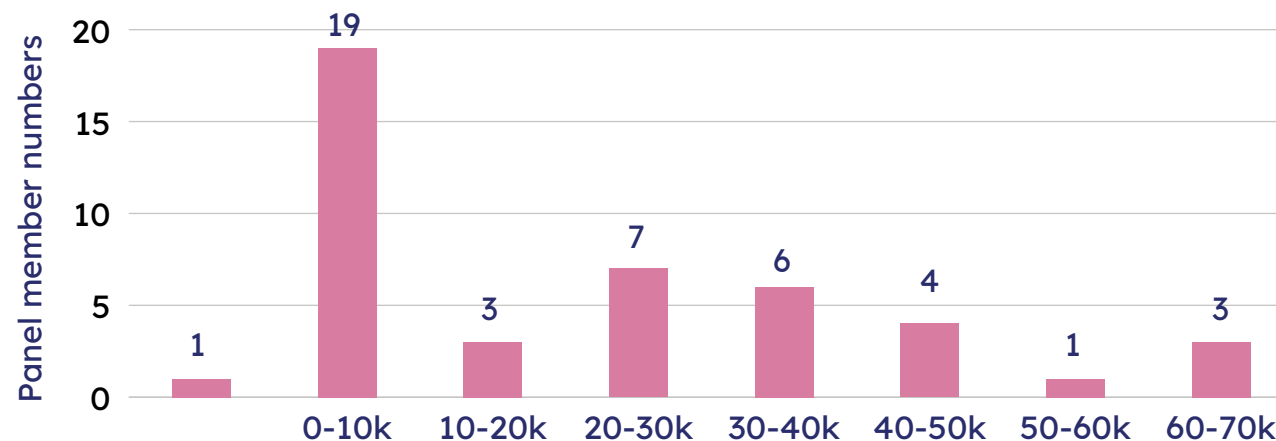
1. Kirsty Darwent was appointed Chair from 18 September 2023.
2. Bill Matthews was appointed Deputy Chair of Redress Scotland and Chair of ARAC on 16 November 2021 and appointed Interim Chair on 11 March 2023. Bill returned to the position of Deputy Chair from 18 September 2023.
3. Bill's remuneration consisted of £23,327.50 while appointed as Interim Chair, and £18,409 as Deputy Chair.
4. Johnny Gwynne resigned on 10 March 2023. Detail provided for annual comparability.
5. As an existing public servant, Colin Spivey does not receive remuneration for his Non-Executive Director role.
6. Lynne Harvie attended both Oversight Board, and Audit, Risk and Assurance Committee while the Interim Chair was in position. Once the new Chair was appointed, standard 18-month rotation was resumed.
7. Lynne Harvie, Anne Houston, Emma Lewis, Jane Gordon, Mary McCallan, and Brian Houston reflect the perspective of the body corporate and rotate on an 18-monthly basis with other body corporate members. Rotation was suspended while the Deputy Chair held the Interim Chair position to allow for consistency.

Panel members

Panel members are remunerated on a day-rate basis at a rate of £390 per day which is set by Scottish Ministers. The Financial Reporting Manual only requires that we report on remuneration detail for senior staff, ministers and/or board members. Within Redress Scotland panel members form part of the body corporate, however panel members do not have significant governance or directional leadership requirement for the organisation, so can be excluded from reporting on an individual basis.

To maintain confidentiality of fees awarded, we have prepared a distribution curve which shows how much panel members earned over the course of the 2023/24 financial year. Some panel members are also board members on a rotating basis for 18 months. The costs below include board and committee-related costs; however, these have also been separated out and included in the previous table.

Panel member: remuneration costs



Remuneration and Staff Report continued

Salary

'Salary' includes gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation, if payable.

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

Benefits-in-kind

The monetary value of benefits-in-kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable payment.

None of our staff, board or panel members received any such benefit in 2023/24.

Compensation for loss of office

No individuals were compensated for loss of office in 2023/24, similar to the previous year.

Bonuses

In mirroring the approach of Scottish Government, it is currently the policy of Redress Scotland not to award bonuses.

Remuneration and Staff Report continued

Details of pensions and Cash Equivalent Transfer Values (CETVs) are disclosed based on information supplied by MyCSP (the Civil Service Pension Portal).

	Accrued pension at pension age as at 31/3/24 and related lump sum	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/24 £000	CETV at 31/3/23 £000	Real increase in CETV £000	Employer contribution to partnership pension account Nearest £000
Joanna McCreddie Chief Executive	5-10	0-2.5	81	46	17	-
Gary Gallacher Head of Operations	0-5	0-2.5	33	12	14	-
Michael Stevens ¹ Head of Finance and Resources	15-20 plus a lump sum of 40-45	0-2.5 plus a lump sum of 0	328	304	-6	-
Michelle Nairn Head of People	5-10	0-2.5	96	67	17	-
Melanie Lowe ¹ Head of Policy and Improvement	25-30	0-2.5	548	495	7	-

1. Michael Stevens and Melanie Lowe have both had prior pension reassessed as a result of the McCloud court ruling. Current and prior year figures are therefore not directly comparable.

Remuneration and Staff Report continued

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic**, **premium**, and **classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased

annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

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

Normal pension age is 60 for members of **classic**, **premium**, and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

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

As a result, steps are being taken to remedy those 2015 reforms, making the

Remuneration and Staff Report continued

pension scheme provisions fair to all members. The public service pensions remedy¹ 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.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website: civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension

1. www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

Remuneration and Staff Report continued

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 disclosures**Pay multiplier**

In accordance with the Government Financial Reporting Manual, reporting bodies are required to disclose the relationship between the remuneration of the highest paid employee and the 25th, 50th and 75th percentile remuneration of staff.

The banded remuneration of the highest paid Director in the financial year 2023/24 was within the range of £85-90k based on annualised, full time equivalent remuneration. The increase from 2022/23 is 2.13%.

The median remuneration based on annualised, full time equivalent of staff is £37,156, which is a reduction of 2.1% compared to 2022/23. The reduction is due to greater numbers of staff in lower grade bandings in order to support higher numbers of panel sitting days. The mid-point equates to 2.35 times the median remuneration of staff, up from 2.17 times in 2022/23. For staff below

Chief Executive, the pay increases awarded in year equated to an increase of 5.125% to 5.5%, in line with Scottish Government increases.

25th and 75th percentiles are £31,509 and £53,351, respectively. This provides that the highest paid employee range mid-point is 2.78 times the 75th percentile salary (up from 2.62 in 2022/23), and 1.64 times the 25th percentile salary (from 1.65 times) in 2022/23.

In 2023/24, no staff member received remuneration in excess of the highest paid Director. Staff remuneration ranged from £29,677 (full-time equivalent) to £87,500¹.

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

¹ Mid-point in banded ranges used as per para 6.5.23 of the HM Treasury Financial Reporting Manual.

Remuneration and Staff Report continued

Staff Report

Staff numbers and costs

The average number of whole-time equivalent persons employed during the year was as follows:

38 panel members
(27 in 2022/23)

34 permanent staff
(17 in 2022/23)



Remuneration and Staff Report continued**The total payroll costs for our staff inclusive of panel and board members were as follows:**

	2023/24 £000	2022/23 £000
Salaries and wages	2,459	1,514
Social security costs	262	166
Other pension costs	376	207
Payroll costs charged to capital projects	-	-
Total – Statement of comprehensive net expenditure	3,097	1,887
Contractors/Secondees	32	847
Total	3,129	2,734

The PCSPS and the CSOPS – known as ‘alpha’ – are unfunded multi-employer defined benefit schemes, but Redress Scotland is unable to identify its share of the underlying assets and liabilities.

The Scheme Actuary valued the PCSPS as at 31 March 2020. You can find details in the [resource accounts of the Cabinet Office: Civil Superannuation](#).

For 2023/24, employers’ contributions of £371,815.48 were payable to the PCSPS (2022/23 £197,765.16) 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.

Staff can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £3,192.16 were paid to an appointed stakeholder pension provider, Legal and General Mastertrust.

Remuneration and Staff Report continued

Employer contributions are age-related and ranged from 8% to 14.75% (2023/24: 8% to 14.75%). Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £192.07, 0.5% (2023/24 £0, 0.5%) of pensionable pay, are payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these staff.

Contributions due to the partnership pension providers at the balance sheet date were £288.83. Contributions prepaid at that date were nil.

Staff numbers by gender

As of 31 March 2024, 34 permanent staff and one temporary staff member were employed by Redress Scotland. Currently five staff work part time, with varied working patterns. Two staff have declared a disability.

Breakdown of permanent and temporary staff by gender as at 31 March 2024**Female: 26**Permanent staff ¹: 25Includes Senior Team ¹: 3

Temporary staff: 1

Male: 9

Permanent staff: 9

Includes Senior Team ¹: 2

Temporary staff: 0

Total permanent and temporary staff: 35

1 Redress Scotland has one senior civil servant equivalent grade (SCS1), that being the Chief Executive (female).

Breakdown of ministerial appointments by gender as at 31 March 2024**Female: 31**

Panel members: 29

Board members: 2

Male: 14

Panel members: 9

Board members: 5

Total ministerial appointments: 45

There are three panel members (two female, one male) who attend boards and committees and have a vote in decision making. These are not included in board members to make sure they are not counted twice.

Remuneration and Staff Report continued

Sickness absence

During the year, we had an absence rate of 4.36%. A total of 357 business days were lost due to sickness absence.

Redress Scotland has set our target absence rate and KPI at 5%. We are reporting that the absence has remained below this target over the year. We have found that the digital first working, flexible working arrangements and good teamwork has contributed to low levels of sickness absence.

Staff turnover percentage

Redress Scotland has set the target rate and KPI for staff turnover at no more than 10%. In the first year of operation turnover was more variable due to the high number of agency and temporary staff and this target was not met. In the last year we have been able to recruit to almost all posts in the staffing structure

on a permanent basis. This has resulted in improvement in staff turnover and the rate for the year was substantially under target at 5.9%, compared to 15.2% in 2022/23.

Staff engagement

Redress Scotland is committed to the fair work principles as set by the fair work convention. Success and wellbeing are at the heart of what we do and one of the main aspects of this is the voice of staff. We have engaged in a number of different initiatives over the last year to ensure that staff are involved, and their views are proactively sought.

These initiatives include:

- establishing full team meetings with people's champions group now leading on the delivery with objectives of keeping people up to date, checking health and safety and discussing wellbeing and ensuing engagement in a digital world;

- team meetings also now include two in-person events every year to ensure engagement and development on key areas of joint working and collaboration;
- development and implementation of a practice development group that considers operational practice;
- completing polls and questionnaires to establish preferences on the working environment, wellbeing and key priorities and developments;
- gathering views from panel members in relation to flexibility, capacity and operational activity through questionnaires and polls and using this to inform improvements;
- leading additional team development days where staff are involved in continuous improvement initiatives and development of the business.

Remuneration and Staff Report continued

- completion of first 'You Matter' annual staff survey to find how employees feel about the work. A response rate of 81.3% was achieved with an overall engagement rate of 4.2 out of 5 overall; and
- people's champions group now leading the way on the annual survey for panel members with draft to be delivered next year with the development of an action plan to ensure improvement for both the staff and panel member feedback.

Trade union facility time and costs

Redress Scotland now formally recognises the trade unions bodies that support Scottish Government. We have one trade union liaison person who also sits on our people's champions group. They have had some supported time to attend meetings with the trade union bodies but it equates to less 10% of their working time each year.

Equal opportunities/ diversity/disability

Redress Scotland is committed to equality of opportunity for all its staff, our people and for survivors of abuse, and promotes a culture of inclusively. We will continue to develop our policies and practices to ensure we continually improve to provide a workplace that embraces diversity and is free from any potential bias.

We treat everyone we have contact with, with dignity, respect, and compassion, recognising the value of each individual and embracing diversity.

Equality and diversity is not about treating everyone the same. It is about acknowledging and respecting differences and changing the way we work as necessary. We ensure all our policies follow the guiding principles set out in this policy. We aim to create a working environment where:

- all people have the opportunity and support to give their best;
- there is no discrimination (direct or indirect), harassment or victimisation; and
- all decisions are based on merit.

Over the last year we have ensured that there has been training for staff on equalities and diversity, particularly those involved in recruitment, and we have also provided all staff, panel members, and non-executives with specific training on unconscious bias. We promote and raise awareness of inclusion in all we do through our wellbeing activities, and we work to continuously improve all aspects of services to survivors.

We are committed to delivering against our equalities action plan.

Remuneration and Staff Report continued**Our commitments**

We will ensure that we are an organisation which promotes equality, diversity, and inclusion. We will do this by:

- encouraging equality, diversity, and inclusion in the workplace;
- creating a working environment free of bullying, harassment, victimisation, and unlawful discrimination, promoting dignity and respect for all, and where individual differences, and the contributions of all staff and panel members are recognised and valued;
- taking seriously complaints of bullying, harassment, victimisation, and unlawful discrimination;
- making opportunities for training, development, and progress available to all;

- making decisions concerning our people based on merit (apart from in any necessary and limited exemptions and exceptions allowed under the Equality Act);
- encouraging applications from underrepresented groups;
- making sure that all job applicants and our people are treated fairly, with respect and without bias; and
- reviewing working practices, policies, and procedures when necessary

Consultancy

During the year we did not incur any expenditure on consultancy.

Voluntary exit scheme

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972.

Exit costs are accounted for in the year that departure is agreed. Where the department has agreed early retirements, the additional costs are met by the department and not the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme.

There were no departures under such schemes in 2023/24.

Parliamentary accountability and audit report

Parliamentary accountability

Expenditure trends

As an executive non-departmental public body, the majority of Redress Scotland expenditure is incurred on staffing costs. Staff, panel, and board member costs will continue to rise as a result of pay awards. These unavoidable costs increase pressure on overall public body baseline budgets. Throughout 2023/24 Redress Scotland continuously improved assurance, monitoring and challenge to effectively manage expenditure and budgets.

Further information can be found within the financial review on page 70.

Regularity of expenditure

Our financial transactions are prepared in accordance with the relevant legislation and regulations governing our activities and are subject to audit. Expenditure has been incurred or applied in accordance with applicable enactments and guidance issued by Scottish Ministers. Sums paid out of the Scottish Consolidated Fund are applied in accordance with the Scotland Act 1998.

Accounts Direction

The accounts have been prepared in accordance with a direction given by Scottish Ministers in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000. The direction is provided at page 127.

Parliamentary accountability and audit report continued

Parliamentary accountability disclosures

Losses and special payments

Redress Scotland experienced no material losses or special payments in the 2023/24 or 2022/23 financial years.

Fees and charges

Redress Scotland was not subject to any material fees or charges in the 2023/24 or 2022/23 financial years.

Remote contingent liabilities

Redress Scotland does not currently have any remote contingent liabilities.

Due consideration has been provided regarding potential impact of the 2022 Nursing and Midwifery Council v Somerville court of appeal case; however, panel and board members are ministerial appointments and therefore terms and conditions are set by Scottish Ministers, rather than Redress Scotland.

Gifts made

No gifts were made by Redress Scotland in 2023/24 or 2022/23 financial years.



Joanna McCreadie
Chief Executive, Redress Scotland
27 November 2024

Independent auditor's report

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the Annual Report and Accounts of Redress Scotland for the year ended 31 March 2024 under the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, 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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 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

Independent auditor's report continued

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 12 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.

Independent auditor's report continued

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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;

- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such

as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Independent auditor's report continued

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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021.

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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 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.

Independent auditor's report continued**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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 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 Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 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.

Pauline Gillen

Pauline Gillen

Audit Scotland, 4th Floor, South Suite
The Athenaeum Building, 8 Nelson
Mandela Place, Glasgow G2 1BT

27 November 2024

Financial Statements

Financial Statements

In this section

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Notes to the accounts for year ended 31 March 2024	117

Annual Accounts

Annual Accounts 2023/24

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Notes	2023/24 £	2022/23 £
Staff Costs incl. panel and board members	5	3,097,135	1,887,015
Depreciation and impairment Charge	7	-	-
Other Operational Expenditure	6	571,565	1,346,130
Comprehensive net expenditure for the year		3,668,700	3,233,145

The accounting policies and notes on pages 117 to 126 form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on page 100.

Annual Accounts continued**Statement of Financial Position as at 31 March 2024**

	Notes	31 March 2024 £	31 March 2023 £
Non-current assets			
Property, plant and equipment	7	-	-
Total non-current assets		-	-
Current assets			
Trade and other receivable	8	11,303	11,793
Cash and cash equivalents	9	569,117	444,727
Total current assets		580,420	456,520
Total assets		580,420	456,520
Current liabilities			
Trade and other payables	10	302,099	259,499
Total current liabilities		302,099	259,499
Total assets less current liabilities		278,321	197,021
Taxpayers' equity and Other Reserves			
General Reserve		278,321	197,021
Total taxpayers' equity		278,321	197,021

The Board approved these financial statements on 27 November 2024 and the Accountable Officer authorised them for issue on the same date.

Signed on behalf of Redress Scotland.



Joanna McCreadie
Accountable Officer,
27 November 2024

The accounting policies and notes on pages 117 to 126 form part of these accounts.

Annual Accounts continued

Statement of Cash Flows for the year ended 31 March 2024

	Notes	2023/24 £	2022/23 £
Cash flows from operating activities			
Net Operating Cost		(3,668,700)	(3,233,145)
Adjustments for non-cash items			
(Increase)/Decrease in Receivables		490	(11,793)
(Decrease)/Increase in Payables		42,600	259,499
Transfer of assets from Scottish Government		-	180,166
Depreciation on tangible fixed assets	7	-	-
Net increase/(decrease)		(3,625,610)	(2,805,273)
Cash flows from financing activities			
Scottish Government funding for the year	3	3,750,000	3,250,000
Scottish Government funding for the year		3,750,000	3,250,000
Net increase/(decrease) in cash and cash equivalents		124,390	444,727
Cash and cash equivalents at start of year	9	444,727	-
Cash and cash equivalents at end of year	9	569,117	444,727
Net change in cash and cash equivalent balances		124,390	444,727

The accounting policies and notes on pages 117 to 126 form part of these accounts.

Annual Accounts continued**Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024**

	Notes	General reserve £	Total £
Balance at 1 April 2023		197,021	197,021
Net operating cost for the year		(3,668,700)	(3,668,700)
Total recognised expenditure for 2023/24		(3,668,700)	(3,668,700)
Funding from Scottish Government	3	3,750,000	3,750,000
Balance at 31 March 2024		278,321	278,321

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

	Notes	General reserve £	Total £
Balance at 1 April 2022		-	-
Net operating cost for the year		(3,233,145)	(3,233,145)
Total recognised expenditure for 2022/23		(3,233,145)	(3,233,145)
Funding from Scottish Government	3	3,250,000	3,250,000
Transfer of assets from Scottish Government		180,166	180,166
Balance at 31 March 2023		197,021	197,021

The accounting policies and notes on pages 117 to 126 form part of these accounts.

Notes to the accounts for year ended 31 March 2024

Notes to the accounts for year ended 31 March 2024

1. General information

Redress Scotland is the independent body which makes decisions about applications to Scotland's Redress Scheme. Its values are respect, dignity and compassion, and its approach is based on honesty and transparency.

Redress Scotland was set up following an act passed by the Scottish Parliament in 2021, the Redress for Survivors (Historical Abuse in Care) (Scotland). Although Redress Scotland works with guidance and funding from the Scottish Government, it is not part of any Government department and is independent.

As a non-incorporated arm's length body, Redress Scotland prepares an Annual Report and Accounts to meet statutory obligations.

2. Accounting policies

The accounts are prepared in accordance with the Accounts Direction issued to Redress Scotland by the Scottish Ministers. This Accounts Direction requires compliance with International Financial Reporting Standards (IFRS), as adapted by HM Treasury's 2023/24 Finance Reporting Manual (FReM), and the Scottish Public Finance Manual. The accounting policies adopted are as described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

Accounting convention

The accounts are prepared under the historical cost convention, modified by the revaluation of certain assets and liabilities to fair value as determined by

the relevant accounting standards and subject to the requirements of the FReM.

Non-current assets

(1) Valuation of non-current assets are recognised in the accounts as follows:

All non-current assets in full use have been valued at historic cost, adjusted in accordance with the asset lives assigned to give a depreciated value which equates to fair value.

Only assets costing £1,500 (exclusive of VAT) and more are capitalised and items below this amount are treated as revenue expenditure.

2) Depreciation

Depreciation is provided on all tangible non-current assets on a straight-line basis. Depreciation charges commence in

Notes to the accounts for year ended 31 March 2024 continued

the first full month following the addition to the relevant non-current asset category. Asset lives are reviewed during the year to ensure that they continue to represent a reasonable estimate of useful economic life.

Asset category	Asset lives
Office equipment	4 Years
Fixtures and fittings	4 Years
Computer equipment	3 Years

Non-current assets are depreciated in the year of acquisition but not in the year of disposal. Assets are reviewed for any indicators of impairment.

Reserves

The General Reserve represents the excess of expenditure over income on Grant-in-Aid funded activities.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and on hand.

Going concern

Redress Scotland is aware of its reliance on the continued financial support of Scottish Government Ministers. There is no reason to believe that the department's future sponsorship and future Ministerial approval will not be forthcoming or will only provide a reduced support to Redress Scotland. Given the above it has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Redress Scotland is a time-limited public body. Scotland's Redress Scheme will be open for either five years or two years after the conclusion of the Scottish Child Abuse Inquiry. Redress Scotland is a going concern for the duration of Scotland's Redress Scheme and completion of outstanding work after closure to applications.

Value Added Tax

Irrecoverable VAT is charged in the Statement of Comprehensive Net Expenditure in the period in which it has been incurred

Government Grant-in-Aid

Grant-in-Aid received to cover general operating activities on a cash basis in line with estimated expenditure during the financial year. This is shown as financing income and credited directly to the General Fund.

Income recognition

Income represents the total value of income received. Income grants received from the Scottish Government are credited to the Statement of Comprehensive Net Expenditure in the year to which they relate.

Expense recognition

Expenses are debited to the Statement of Comprehensive Net Expenditure in the year to which they relate.

Notes to the accounts for year ended 31 March 2024 continued

Pensions

The Civil Service Pension (CSP) and compensation arrangements are an important part of the benefits package for Redress Scotland staff. The arrangements give a wide range of benefits, from the basic retirement benefits to the benefits for members who leave early or who die in service.

The CSP arrangements are made up of a number of different schemes, including some where the member contributes to their own investment fund. The following provides an overview of the arrangements:

alpha

A Defined Benefit scheme (Career Average – CARE). Pension builds up at 2.32% of actual pensionable earnings each scheme year. Introduced 1 April 2015. Most new entrants after that date will join this scheme.

nuvos

A Defined Benefit scheme (Career Average – CARE). Pension builds up at 2.3% of pensionable earnings each scheme year. Introduced 30 July 2007. Closed to new entrants from 31 March 2015 except those with a recent public sector pension, see section 4 ('Your responsibilities when staff join') for more details.

premium

A Defined Benefit pension scheme based on final salary. Introduced 1 October 2002. Now closed to new entrants

partnership

A Defined Contribution ('money purchase') pension.

classic

A Defined Benefit scheme based on final salary. It was open to civil servants from 1972 to 2002. The name classic came into effect 1 October 2002. Now closed to new entrants.

classic plus

A Defined Benefit pension scheme based on final salary. It was available from 1 October 2002 for staff in post on 30 September 2002. Now closed to new entrants.

The Civil Service Supplementary (Earnings Cap) Scheme

This provides benefits on pensionable earnings above the earnings cap. Closed to new members from 6 April 2006.

Designated stakeholder pension scheme

A Defined Contribution (money purchase) arrangement, offered as a way for staff to boost their retirement income, regardless of whether they already belong to one of the Defined Benefit schemes or partnership.

Closed to new entrants from 1 June 2018 and to existing members from 1 September 2018. Section 3.3 ('Other Schemes') gives further details.

Notes to the accounts for year ended 31 March 2024 continued**Related parties**

Redress Scotland is an executive non-departmental public body sponsored by the Scottish Government.

Redress Scotland has considered and complies with IAS 24-related party disclosures. A full list of disclosures can be found within Note 15 to these accounts, on page 126.

Financial instruments

Financial assets and financial liabilities are recognised when Redress Scotland becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially measured at transaction price (including transaction costs). At the balance sheet date financial assets and liabilities are held at amortised cost.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and Redress Scotland intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Redress Scotland does not hold any of the following financial instruments:

- Debt Instruments
- Investments
- Convertible Loan Notes
- Derivative Financial Instruments
- Hedging Instruments

There are no financial assets or liabilities valued under Fair Value accounting. Redress Scotland only holds cash and liquid resources.

Review of accounting policies

In accordance with International Accounting Standard 8, Accounting Policies, Changes in Accounting Estimates and Errors, Redress Scotland undertook a review of all its accounting policies to ensure their continued relevance.

Adoption of new and revised standards and amendments**a) Standards, amendments and interpretations effective in the current year:**

In the current year, Redress Scotland has applied a number of amendments to IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 January 2024. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

b) Standards, amendments and interpretations early adopted this year:

There are no new standards, amendments or interpretations adopted early this year.

Notes to the accounts for year ended 31 March 2024 continued**c) Standards, amendments and interpretations issued but not adopted this year:**

Redress Scotland has considered the following amendments to standards but they aren't currently relevant to our business activities:

IFRS 16	Leases
IFRS 17	Insurance Contracts
IAS 16	Property Plant and Equipment
IAS 38	Intangible Assets
IAS 37	Provisions

Key sources of judgement, estimation and uncertainty

In the application of Redress Scotland's accounting policies, judgements, estimates, and assumptions are required about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The most critical judgement is that of going concern. The legislation which governs Redress Scotland has the organisation as a time limited operation which exists for the duration of the Redress Scheme, defined as five years,

or two years after the conclusion of the child abuse enquiry, whichever is latest.

As at the end of this period, this has not yet crystallised, and Redress Scotland remains considered a going concern.

Notes to the accounts for year ended 31 March 2024 continued**3. Grant-in-Aid**

	2023/24	2022/23
	£	£
Total Grant-in-Aid credited to the General Reserve in the Statement of Financial Position	3,750,000	3,250,000

The amount of Grant-in-Aid is initially agreed by Scottish Ministers, as part of the Scottish Budget setting process. The figure is then subject to adjustments as agreed with the sponsoring department to reflect Redress Scotland's programme of work.

4. Other income

No other income was received in the financial year ending 31 March 2024.

5. Staff costs

	2023/24	2022/23
	£	£
Wages and Salaries (including board and panel members)	2,458,684	1,513,973
Social Security Costs	262,068	166,408
Other Pension Costs	376,383	206,634
	3,097,135	1,887,015

Further analysis of staff costs are located in the Staff Report on page 100.

Notes to the accounts for year ended 31 March 2024 continued

6. Other operational expenditure

Running costs	2023/24 £	2022/23 £
Board and staff costs – recruitment and training	46,226	80,581
Audit Fees internal and external ¹	48,698	33,808
Travel and Subsistence	16,584	10,879
Events and Accommodation	22,584	24,561
Administration Costs	25,779	16,706
Computer Costs	101,550	147,657
Contractor Fees (organisation set-up and implementation)	32,127	811,651
Professional Fees (including legal costs and external support)	278,017	220,287
	571,565	1,346,130

1. Auditor remuneration paid to Audit Scotland for the audit of these accounts is £28,000.

7. Property plant and equipment

2023/24 ¹	Leases £	Office Equipment £	ICT £	Total £
Cost or valuation				
As at 1 April 2023	–	–	–	–
Additions	–	–	–	–
Disposals	–	–	–	–
At 31 March 2024	–	–	–	–
Depreciation				
At 1 April 2023	–	–	–	–
Provided in year	–	–	–	–
Relating to disposals	–	–	–	–
At 31 March 2024	–	–	–	–
NBV at 31 March 2024	–	–	–	–
NBV at 31 March 2023	–	–	–	–

1. No purchases met the minimum threshold within the capitalisation policy in 2023/24 or in prior years.

Notes to the accounts for year ended 31 March 2024 continued

7. Property plant and equipment continued

	Leases	Office Equipment	ICT	Total
2022/23	£	£	£	£
Cost or Valuation				
As at 1 April 2022				
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	-	-	-	-
Depreciation	-	-	-	-
At 1 April 2022				
Provided in Year				
Relating to Disposals	-	-	-	-
At 31 March 2023	-	-	-	-
NBV at 31 March 2023	-	-	-	-
NBV at 31 March 2022	-	-	-	-

8. Amounts falling due within one year

	2023 £	2022 £
Amounts falling due within one year		
Prepayments and accrued income	11,303	11,793
Trade and other receivables	-	-
Total	11,303	11,793

9. Cash and cash equivalents

	2023 £	2022 £
Balance at 1 April 2023	444,727	-
Net change in cash and cash equivalents	124,390	444,727
Balance at 31 March 2023	569,117	444,727
The following balances at 31 March 2024 were held in Government Banking services	569,117	444,727

Notes to the accounts for year ended 31 March 2024 continued

10. Trade and other payables

	2023/24	2022/23
	£	£
Amounts falling due within one year		
Trade payables	82,945	72,937
Accruals and deferred income	219,154	186,562
Total	302,099	259,499

11. Pensions

Past and present employees are covered by the provisions of the PCSPS which are described in the 'Civil Service Pensions' section (page 96). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it

benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis.

12. Payments and Approvals £1,000 and greater

No payments were made during the Financial Year 2023/24 and/or commitments for future years (£1,000 and greater) between Redress Scotland and organisations where board and panel members, or members of the Senior Management Team has a connection.

13. Financial instruments

Redress Scotland requires to disclose the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Due to the nature of its activities and the way in which Redress Scotland is financed, Redress Scotland is not exposed to the degree of financial risk faced by business entities.

Liquidity risk

Scottish Ministers make provision for Redress Scotland's 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. An overall cash authorisation is also agreed between Scottish Government and Redress Scotland to operate for the financial year. Grant-in-Aid funding is provided following a monthly profile that is regularly reviewed. Redress Scotland is not therefore exposed to significant liquidity risks.

Foreign currency risk

Redress Scotland has no material exchange rate risk. During the year there was no transaction conducted which was denominated in a foreign currency.

Notes to the accounts for year ended 31 March 2024 continued

Interest-rate risk

Redress Scotland has no power to borrow, and all surplus funds are held in the current accounts with NatWest and Royal Bank of Scotland. Redress Scotland has no other investments and therefore there is no exposure to interest rate risks.

Fair values

There is no difference between the book value and fair value for the trade and other receivables (Note 8), cash and cash equivalents (Note 9) and trade and other payables (Note 10).

14. Post balance sheet events

There are no material post balance sheet events that require to be adjusted in the accounts or to be disclosed.

15. Related parties

Redress Scotland is an executive non-departmental public body sponsored by the Scottish Government. The Scottish Government is regarded as a related party.

During the year Redress Scotland has had a number of material transactions with the department in the form of Grant-in-Aid income of £3.75m, and charges for provision of services of £87.4k for IT services, £46.1k for provision of procurement shared services, and £31.2k recharges for electronic procurement card use.

During the year, no board or panel member has undertaken any material transactions with Redress Scotland. Note 12 to these accounts gives details of payments and approvals £1,000 and greater made during the financial year between Redress Scotland and organisations that board and panel members have a connection.

Accounts Direction



Scottish Government
Riaghaltas na h-Alba
gov.scot

Direction by the Scottish Ministers

1. The Scottish Ministers, in pursuance of paragraph 16(1)(b) of Schedule 1 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2024, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 1 June 2023 is hereby revoked.

Brian Taylor

Deputy Director, Children's Rights, Protection and Justice Division

On behalf of the Scottish Ministers

Dated: 6 August 2024

Key words

What our words mean

Governance

Framework Document

The *Framework Document* outlines the framework within which Redress Scotland will operate, and particular roles and responsibilities. This includes, for example, how Redress Scotland will report on its activities and engage/work with Scottish Government.

As well as working with Scottish Government to deliver the scheme, Redress Scotland additionally works with another team within the Scottish Government – the ‘Redress Scotland Sponsorship Team’. Among other functions, this team also has responsibilities for monitoring how Redress Scotland – as a *Non-Departmental Public Body* – is performing.

The *Framework Document* can be found on our website: www.redress.scot/wp-content/uploads/2023/07/Redress-Scotlands-Framework-Document.pdf

Non-Departmental Public Body and body corporate

Redress Scotland is a type of public body. In Scotland, public bodies are defined as having “...a direct relationship with the Scottish Government or the Scottish Parliament and for which they are responsible.”¹ The exact nature of that relationship varies depending on the type of public body.

For more information about public bodies in Scotland, and the different types, see Scottish Government (2018) *Public bodies in Scotland: guide*. Available at: <https://www.gov.scot/publications/public-bodies-in-scotland-guide/>

Redress Scotland is an *Executive Non-Departmental Public Body (NDPB)*.

One characteristic of an NDPB is that it is a body corporate and is overseen by a board made up of members who have been appointed by Scottish Ministers².

In Redress Scotland, the members of the board are one part of a larger group of members, collectively known as the *corporate body*.

Corporate body

The *corporate body* comprises all members of Redress Scotland. Most of the members forming the *corporate body* are ‘panel members’, with a smaller proportion of the group being ‘non-executive’ members (also known as ‘governance members’). All members are appointed by the Scottish Ministers.

1. and 2. Scottish Government (2018) *Public bodies in Scotland: guide*. Available at: <https://www.gov.scot/publications/public-bodies-in-scotland-guide/>

Key words continued

The role of non-executive/governance members is to look at the processes the organisation has in place and how it is functioning. Each member has specific skills and experience, and collectively they provide support and guidance to ensure that the organisation is fulfilling its purpose and making effective and efficient use of public funds.

Panel members discuss and make decisions on applications. At any time, a small number of panel members are also involved in examining the functioning of the organisation. The group of panel members carrying out this governance role are typically called ‘body corporate board members’, and the group changes every 18 months.

The *corporate body* is guided by a set of rules known as *Rules of Procedure*.

Rules of Procedure

The *Rules of Procedure* outline how the *corporate body* should meet – both as a whole group, and in smaller groups (known as *governance committees*).

The rules are clear regarding how meetings should be run. This includes, for example, the number and mix of members required to be at a meeting in order for a decision to be made, and the logs or minutes that are to be kept from the meetings.

The *Rules of Procedure* can be found on our website: <https://www.redress.scot/wp-content/uploads/2022/12/Rules-of-Procedure-Final.pdf>

Governance committees

In its early days, Redress Scotland was overseen by a Project Board, which was made up of ad hoc members.

The organisation now has two *governance committees* – the Oversight Board, and the Audit, Risk and Assurance Committee.

The governance committees are made up of members of the corporate body. Within 2023/2024, an additional ad hoc Non-Executive Member was also appointed by agreement of the other Non-Executive Members (a process referred to as being ‘co-opted’).

The function of each governance committee reflects the responsibilities that have been delegated to them, as outlined within the *Scheme of Delegation*.

The Oversight Board is concerned with the ‘day to day’ work of the organisation, and whether our aims are being met.

Key words continued

It considers the *risks* which could have a negative impact on achieving those aims, and the actions being taken and the controls that are in place to mitigate them. It also supports and provides advice to the Chief Executive regarding the strategic management of the organisation.

The Audit, Risk and Assurance Committee is responsible for scrutinising finance and risk – in other words, for examining and advising on the processes in place to manage *risk*, and the efficient and effective use of public funds.

The minutes from the meetings from both governance committees can be found on our website: <https://www.redress.scot/resources/>

Risk and Risk Registers

A *risk* could be described as an event or circumstance which, were it to occur, could impact negatively on the organisation's ability to fulfil its aim/purpose.

Redress Scotland has two *risk registers* which outline identified risks and how they are going to be managed (in other words, what actions are being taken and controls put in place to mitigate against them).

The *Strategic Risk Register* is high level and covers the whole organisation. The *Operational Risk Register* supports the *Strategic Risk Register* and is divided across the five business areas.

These risk registers also inform what work is carried out in the *internal audit*.

Internal audit

As well as being informed by the *risk registers*, which activities should be put forward for *internal audit* is specified within a yearly assessment of 'audit needs'. This assessment is carried out by the auditors. *Internal audit* is carried out by professionals who are independent of the organisation. The audit provides another layer of scrutiny and assurance regarding Redress Scotland's processes.

Finance

Financial Policies and Procedures

Redress Scotland is a sponsored body – that means that the funding required to enable the organisation to perform its functions is provided by the Scottish Government. The funding received is called a *Grant-in-Aid*.

Redress Scotland has financial policies and procedures in place. These specify a number of practices, or controls, designed to act as safeguards. One such example is the 'segregation of duties', which requires financial tasks to be broken down into a number of parts, each of which are completed by a different person. Another activity is 'reconciliation', which is the process of comparing various records to see if they match and allowing any discrepancies to be identified.

Key words continued

Grant-in-Aid

A *Grant-in-Aid* is an amount paid by Scottish Government to cover the costs of the organisation carrying out its functions. The sum of the *Grant-in-Aid* reflects the resource budget, which is agreed in advance¹.

More information about *Grant-in-Aid* can be found here: <https://www.gov.scot/publications/scottish-public-finance-manual/>

Taxpayers' Equity

Any balance that is left over from the *Grant-in-Aid* provided to the organisation (in other words, any funding which has not been spent) will be repayable to the Scottish Government.

Any such balance is referred to as *Taxpayers' Equity*.

1. Scottish Government (2024) Scottish Public Finance Manual. Available at: <https://www.gov.scot/publications/scottish-public-finance-manual/>

Budget

Adjusted budget

There can be occasions where budgets are changed or adjusted from the original amount – for example, if a piece of work which was anticipated to take place within the financial year the budget was covering had to be delayed. Where this happens, the new budget is referred to as an *adjusted budget*.

Depending on the circumstances, the difference between the original and adjusted budget – i.e., the budget for the work which was planned but didn't take place – may be able to be used by the organisation for something else (e.g., an additional piece of work which hadn't previously been budgeted for).

Variance

The difference between the agreed budget or, if applicable, the adjusted budget, and the actual amount spent (also known as 'outturn') across a financial year is known as *variance*.

Flat budget position

When an agreed budget stays exactly the same from one financial year into the next, this is known as a *flat budget position*.

Budget for Capital Expenditure and Capitalisation of Assets

Capital expenditure refers to money spent on buying physical resources/assets, such as buildings.

Within Redress Scotland, if any such purchases were to cost £1,500 or more, rather than being logged as a cost (or 'expense') in the period in which they were purchased, they can be added to the balance sheet. The process of adding resources/assets to the balance sheet is known as the *capitalisation of assets* and it means, in effect, that the cost of a resource/asset can be spread over a number of years.

Key words continued

Preparing accounts

Redress Scotland is required to prepare a statement of accounts every financial year. The form the accounts take is directed by the Accounts Direction issued by Scottish Government, and the accounts must comply with the requirements outlined within the Government Financial Reporting Manual.

The Government Financial Reporting Manual is regularly updated. The version for the financial year 2023/24 with additional briefs can be found here:

Government Financial Reporting Manual: 2023/24 – GOV.UK (www.gov.uk)

The accounts are prepared on an accruals basis – this means that any expenditure (or, in reverse, any income) is logged as occurring on the date that the activity took place, or that the goods were received, not on the date the funds were transferred.

Notes

Notes

It's about dignity, respect
and compassion.

It's about
survivors.



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Annual Report and Accounts **2023/2024**

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