



It's about dignity, respect,  
and compassion.

It's about  
survivors.

Annual Report and Accounts

**2024/2025**

**Welcome to our third  
Annual Report and Accounts.**

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**Survivors are at the heart of  
the Redress Scotland process.  
We have been continuing to  
work at pace keeping 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 third year.

Read our Performance highlights  
on page 33 →

listening to and acting  
on what survivors tell us.

Read **Our Recommendations**  
on page 77 →

being accountable  
for our actions.

Read our **Accountability Report**  
on page 125 →

# Contents

|                                    |           |                                    |            |
|------------------------------------|-----------|------------------------------------|------------|
| <b>Performance Report</b>          | <b>4</b>  | <b>Accountability Report</b>       | <b>87</b>  |
| Performance Overview Reports       | 5         | Financial Review                   | 88         |
| Chair of the Board's Foreword      | 6         | Sustainability and                 |            |
| Chief Executive's Foreword         | 8         | Environmental Impact               | 90         |
| About Redress Scotland             | 11        | Social Responsibility and          |            |
| Key issues and risks               | 17        | Respect for Human Rights           | 94         |
| Overview of our performance        |           | Fraud, Anti-Bribery and Corruption | 94         |
| for 2024/25                        | 28        | Corporate Governance Report        | 96         |
|                                    |           | Director's Report                  | 96         |
| <b>Performance Analysis</b>        | <b>32</b> | Governance Statement               | 100        |
| Performance highlights             | 33        | Remuneration and Staff Report      | 108        |
| Performance overview               | 42        | Parliamentary Accountability       |            |
| Performance analysis               | 45        | and Audit Report                   | 125        |
| Our Key Performance Indicators     |           | Independent Auditor's Report       | 127        |
| (KPIs) Summary                     | 51        |                                    |            |
| Summary of our performance 2024/25 | 56        | <b>Financial Statements</b>        | <b>132</b> |
| Our plans for 2025/26              | 59        | Annual Accounts 2024/25            | 133        |
| Accounts of Abuse                  | 61        | Notes to the Accounts for          |            |
| Reflections from staff and         |           | year ended 31 March 2025           | 137        |
| panel members                      | 66        |                                    |            |
|                                    |           | <b>Appendices</b>                  |            |
| <b>Our Recommendations</b>         | <b>77</b> | Accounts Direction                 | 148        |
| Recommendations from 2023/24       | 78        | Key Words                          | 149        |
| Recommendations for 2024/25        | 83        |                                    |            |

## Performance Report

# Looking at our performance

## In this section

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|   |    |
|---|----|
| Performance Overview Reports            | 5  |
| Chair of the Board's Foreword           | 6  |
| Chief Executive's Foreword              | 8  |
| About Redress Scotland                  | 11 |
| Key issues and risks                    | 17 |
| Overview of our performance for 2024/25 | 28 |

# Performance Overview Reports

The purpose of this overview is to provide a short summary about Redress Scotland. This includes our objectives, performance from 1 April 2024 to 31 March 2025, 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 it is necessary 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 in the glossary at the end of this document.

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

## Chair of the Board's Foreword

# Continuing to build and improve

It is with continued commitment to survivors and Scotland's Redress Scheme that I present Redress Scotland's third Annual Report and Accounts.

At the heart of our work are survivors. Every decision we make, every improvement we pursue, and every challenge we face, is shaped by our responsibility and commitment to survivors. This year, we have seen a significant increase in the number and complexity of applications, and we have responded with determination and care, ensuring that the impact of what we do on survivors is held at the heart of our response.



## Chair of the Board's Foreword continued

We have made more decisions than ever before – 1,266 in total – while continuing to uphold the values of dignity, respect, and compassion, that define our organisation. We have also taken important steps to improve how we communicate with survivors, ensuring they are kept informed and supported throughout their journey with us.

This year has not been without its challenges. The increase in applications has placed pressure on our capacity and on our people. I want to acknowledge the dedication of our staff, panel members, and board members, who have worked tirelessly to meet demand while maintaining the quality and integrity of our decisions. Their commitment to survivors and to the mission of Redress Scotland has been unwavering.

We have also focused on improving efficiency and effectiveness across the organisation. From refining our scheduling processes to enhancing our quality assurance framework, we are making sure that every resource is used wisely and that every decision is robust and fair. The cost per decision has reduced, and we are moving towards a more stable and sustainable operating model.

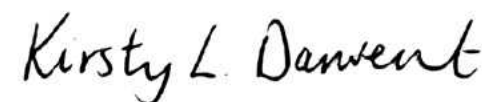
As we look ahead, we remain focused on increasing capacity, reducing waiting times, and ensuring that survivors continue to experience a scheme that treats survivors with dignity, respect, and compassion. We will continue to listen, to learn, and to improve.

# 1,266

decisions on whether to award redress were made in the financial year 2024/25

Redress Scotland was established to help address the wrongs of the past. But our work is also about the future – about how we choose to respond to those who were failed in childhood. It is a privilege to be part of that response, and I am proud of the work we have done this year.

Thank you to everyone who has contributed to our progress – especially the survivors who continue to place their trust in us.



**Kirsty Darwent**  
Chair, Redress Scotland



## Chief Executive's Foreword

# Keeping survivors at the heart of our process

Looking back over the last year, it is clear that Redress Scotland has been delivering on our responsibilities as the decision-making public body for Scotland's Redress Scheme with survivors at the centre.





## Chief Executive's Foreword continued

The number of decision-making panels has steadily increased throughout the year and, overall, we have made a much higher number of decisions. All the team and the panel members have worked hard to deliver this, recognising that many survivors have waited a long time to make their application to the scheme. Throughout the year we have heard from survivors how meaningful their application for redress is for them and their kin, and we continue to strive to fulfil these expectations.

**While recognising the progress we have made, it is also important to acknowledge that Redress Scotland does have a queue of applications, and it is now taking longer for survivors to receive decisions.**

In some ways the increase in applications, and the much higher numbers being sent to Redress Scotland

mark how important this scheme is to survivors, and to the meaningful work being done in Scotland to recognise and address the wrongs of the past. For individual survivors applying to the scheme, however, the increased waiting times can be a difficult experience.

**We have taken action in the last year to address waiting times and how they are experienced from increasing the number of panel members to improving communications about the planning for applications and when they will be assessed by panel members.**

The increase in the number of enquiries over the year reflects the keen interest survivors have in how their application has progressed and many have taken up the offer of receiving regular updates on how their application is progressing.

As the year progressed, and lower numbers of applications were received, combined with higher numbers of decisions being made, the waiting times were stabilised and this helped provide more accurate information to survivors.

**Looking forward, we will continue to work to make best use of the resources we have and make as many decisions as we can on applications for redress.**

In this work, we remain committed to living our values of dignity, respect, and compassion and making sure that every decision involves careful consideration of the individual's unique experience of abuse. Working in this way ensures we are fulfilling the purpose of Scotland's Redress Scheme to address the wrongs of the past and be part of how we recognise and act on the truth of people's experiences of abuse.

## Chief Executive's Foreword continued

The development of Scotland's Redress Scheme was supported by all parties in the Scottish Parliament and continues to receive recognition as an important step towards delivering justice for survivors of abuse. Redress Scotland has played and will continue to play its vital role in delivering decisions that are robust. We are all committed to doing the difficult work of assessing and determining applications as well as we can, making decisions in which we explain our reasons and reflect the unique experience of every survivor. As we work through applications, we remain mindful of what this tells us about Scotland's care of children and young people, and how essential it is that action is taken to protect all children and fully meet their needs now and into the future.



**Joanna McCreadie**

Chief Executive, Redress Scotland

## About Redress Scotland

# Who we are and what we do

In October 2018, the then 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.

Redress Scotland is an executive non-departmental public body which was set up in 2021. It is one of two organisations responsible for Scotland's Redress Scheme, the other is the Scottish Government. The scheme provides financial and non-financial redress for survivors of historical abuse in care.

Our founding legislation states that Scotland's Redress Scheme will be open for a time-limited period. Originally it was anticipated that it would be five years or two years after the Scottish Child Abuse Inquiry has published its final report. In December 2025 it will be four years since Scotland's Redress Scheme and Redress Scotland opened to applications. It is, therefore, anticipated that we will exist beyond five years. We expect to go through three phases: start-up, delivery and closing down, and we are now established in our delivery phase. 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 15 →

## About Redress Scotland continued

During 2024/25 we found that the number of applications received by Redress Scotland has increased beyond the available capacity in resources to make decisions that we have.

We saw a doubling of both applications received from Scottish Government and decisions made by panel members. The overall scheme is now receiving a higher number of applications than expected, impacting on parts of the scheme.

The complexity of applications is much greater than originally predicted and many applications contain more material than was expected. The age profile of survivors applying to the scheme has gradually changed over the last couple of years with the average age reducing.

This has meant that survivors have more ability to access their care records, which are often extensive. As a result, larger application packs have been received by the scheme. This has also resulted in an adverse impact on the number of applications allocated to panels.

**As a public body we have a responsibility to make the best use of all resources by identifying and making efficiencies. A key focus for the organisation throughout 2024/25 has been on efficiency and effectiveness whilst ensuring we continue to make fair, robust, and transparent decisions. This aligns with public sector reform and the responsibility of public bodies to deliver best value within a challenging context of meeting increasing demand and the wider pressures on public finances.**

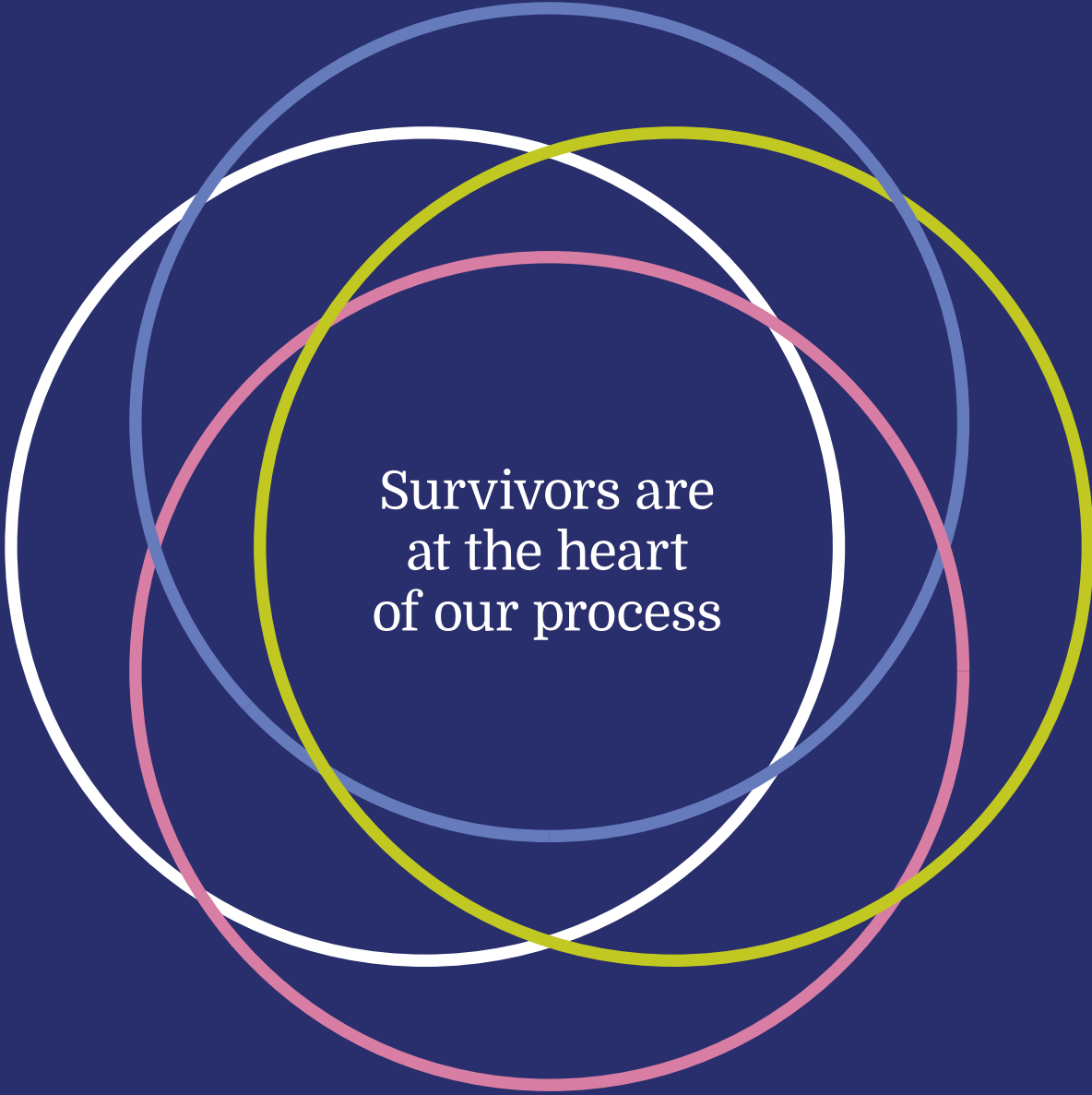
Our role is defined by the Act and our work is informed by the statutory guidance. We make independent decisions on applications and to Scotland's Redress Scheme and other relevant matters set out in legislation. The Scottish Government manages the administration of the applications and supports survivors 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 received 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.

## About Redress Scotland continued

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 best practice, making sure that we continuously improve. Living our values is critical to delivering our mission.



Survivors are  
at the heart  
of our process

**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

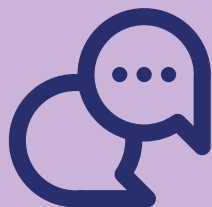
Dignity, respect, and compassion are integral to why we are here, how we work and what we do.



## 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 that how we work is respectful of others.



## 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.

## About Redress Scotland continued

### 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, as the number of applications we have received has increased, and we now have 41 permanent members of staff (as of 31 March 2025). More detail is contained within the Staff Report.

# 41

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**permanent members of staff**

The public body is led by the Chief Executive with the support of four senior managers and each senior manager leads one of four work areas: Operations, Finance and Resources, People, 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 survivors and 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 2025) are set out in the following table.

## Key issues and risks continued

| Category   | Risk description  | Consequence  | Mitigation in place   | Planned outcome(s)  |
|--|---|--|---|---|
| <b>Survivor trust and confidence in Redress Scotland</b> | Survivors have reduced, or no trust and confidence in Redress Scotland and the decisions made on redress applications, with a broader loss of trust and confidence in the Scottish Government and the Redress Scheme. | The number of applications reduces; the number of reviews of different types increases; there is an increase in the number of complaints; there is criticism from key external stakeholders; loss of reputation; failure of Redress Scotland to fulfil the trust and confidence of survivors; broader failure to fulfil the trust and confidence of survivors in Scottish Government and the Redress Scheme. | Redress Scotland regularly engages with survivors; systems in place to respond to feedback; complaints are managed proactively and as positively as possible; quality assurance and improvement framework has been implemented and is working well; annual report for 2023/24 has recommendation designed to increase accessibility and work has started on this; panel member recruitment has started with the aim of increasing capacity for decision making. | Survivors have trust and confidence that Redress Scotland makes robust decisions on applications for redress and is open and transparent about its processes. |

## Key issues and risks continued

| 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; survivors do not feel they are treated with dignity, respect, and compassion; survivors' needs are not met. | Values statement has been developed; recruitment process is values based; all training programmes include values; one to one meetings with staff include values; all annual appraisals include values; regular monitoring of delivery takes place; values are discussed on all panel sitting days; survivor impact assessments included as part of reports when this is directly useful; self-evaluation of values included in conference and Annual General Meeting (AGM); survivors fully included and drive arrangements for in-person meetings (oral testimony); and self-evaluation processes. | People live the values of Redress Scotland and directly influence the work of the organisation and delivery of the mission; survivors report that their experience is that Redress Scotland lives the values. |

## Key issues and risks continued

| Category       | Risk description                                  | Consequence  | Mitigation in place   | Planned outcome(s)                                |
|----------------|---|--|---|---|
| <b>Mission</b> | The mission of Redress Scotland is not fulfilled. | Failure to fulfil mission; reduced morale and confidence in team, panel, and non-executive members; loss of trust and confidence of survivors; negative and disappointing experiences for people applying to Scotland's Redress Scheme; unanticipated increases in costs that impact on resources. | Corporate Plan and operational plans in place; delivery of plans carefully monitored; thorough reporting at executive team and governance levels; panel and team members well trained and supported; second business plan approved and being implemented; recognition that delivery of our mission can be impacted by the delivery of other aspects of the scheme; business case presented to Scottish Ministers for consideration. | Redress Scotland delivers the mission and values. |



## Key issues and risks continued

| Category          | Risk description  | Consequence   | Mitigation in place  | Planned outcome(s)  |
|-------------------|---|---|--|---|
| <b>Governance</b> | 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; action is taken against Redress Scotland as a public body; key stakeholders criticise the performance of Redress Scotland. | 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; 2023–26 Corporate Plan completed; internal and external auditors in place with audit plans; self-evaluation completed; review of governance completed; review of reporting structure has been completed and was generally positive; self-evaluation of Oversight Board and Audit, Risk, and Assurance Committee is planned. | 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)  |
|------------------------|--|---|---|---|
| <b>Decision making</b> | Decisions are not robust, are not completed within set timescales, or factual errors are made. | Survivors' trust and confidence in decision making is reduced; complex applications have less robust decisions; there is insufficient capacity to address the queue of applications or manage the volume of applications received; there are increased delays in decision making. | Training for panel members; clear processes and guidance in place; key performance indicators reviewed and updated; continuous improvement including quality checks; reviews of errors to identify and implement improvements; observers for panels; new panel members have now joined Practice Development Group; monitoring of efficiency and timescales for decision making; work of Practice Development Group; more panel members recruited; increase in training and reflection sessions around vicarious trauma. | 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 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; improvements are not identified or implemented; quality of operations has a negative impact on quality of decision making; panel members are not up to date on practice developments and guidance. | 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; active work on quality assurance and improvement, based on self-evaluation; first report of quality activities has been completed; Practice Development Group working effectively. | Redress Scotland is well resourced and can meet demand effectively and 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)  |
|-----------------------|--|---|---|---|
| <b>Communications</b> | Redress Scotland's communications internally and externally do not meet the expectations of team and panel members, survivors and of public bodies or create a positive narrative about our work resulting in a poor reputation. | 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 impact on decision making; poor internal communications reduce morale and negatively impact on relationships. | Redress Scotland has established clarity in house style for communications; separate website includes information about the organisation including short films; Communications Lead in post; all communications being managed in house; new media monitoring support in place; increased activity in publishing documents; Freedom of Information (FOI) responses are published; engagement sessions are taking place as planned. | Redress Scotland communications are clear, accessible, and useful both internally and externally, contributing to building a good reputation for the public body. |

## Key issues and risks continued

| Category      | Risk description  | Consequence  | Mitigation in place  | Planned outcome(s)  |
|---------------|---|--|--|---|
| <b>People</b> | <p>People at Redress Scotland are essential to the public body fulfilling the mission and all team, panel and board members contribute to this. The risk is that people are not able to fulfil their roles and responsibilities, due to a number of different reasons. These could include vicarious trauma; reduced resilience; pressure of work; and lack of confidence in the public body.</p> | <p>People are absent from work or leave directly affecting the capacity and performance of the public body; survivors are directly and negatively affected by poor performance; people in Redress Scotland experience negative impact on their wellbeing with significant consequences; reduced capacity and performance directly affect the reputation of Redress Scotland.</p> | <p>The wellbeing framework has been completed, approved and implemented; 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; debriefing model is being developed; training and reflection on trauma has been increased; recent staff survey provides evidence that staff team is well motivated and feels resilient; recent panel member survey was positive on experience of working with Redress Scotland.</p> | <p>People are resilient, manage the nature of the work well, and have positive wellbeing at Redress Scotland.</p> |

## Key issues and risks continued

| Category              | Risk description  | Consequence  | Mitigation in place   | Planned outcome(s)  |
|-----------------------|---|--|---|---|
| <b>Cyber security</b> | 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 Information and Communications Technology (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; formal assurances received from Scottish Government; regular 'spotlight' communication on cyber security; recent AGM included focus on cyber security and business continuity; new internal group set up to work on this area. | Redress Scotland has 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. |



## Key issues and risks continued

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, Finance and Resources, People, 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.

**Within Redress Scotland there are already systems, review processes, internal controls, monitoring, and reporting arrangements, and internal and external audits. Individually these provide forms of assurance to us as an organisation and taken together they ensure we are thorough in our approach to managing and mitigating risk.**

During 2024/25 we have undertaken a risk mapping exercise as part of our wider approach to risk management. Risk assurance mapping is a collection of these assurances that pulls all of them together in one place to show the areas where assurance is received. This risk assurance mapping will be used as a tool for the Oversight Board, Audit, Risk, and Assurance Committee, and Senior Management Team to take an objective view of the organisational risks, where

we receive assurance on those risks, or where there may be gaps in our assurance framework leading to better management of those risks.

## Overview of our performance for 2024/25

# Key achievements 2024/25



## 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 100 survivors covering topics such as communication, decision letters, individual experience of applying to the scheme, and the process their

application goes through when it reaches Redress Scotland. We will be publishing a report covering this engagement work, improvements we will be making, and our next steps for 2025/26.



## Direct communication with survivors

During 2024/25 the number of enquiries from survivors continued to be higher than previously, and this reflected the time survivors are waiting for their application to be decided by a panel.

To support survivors, we have focused on how we manage our enquiries and communications around waiting times, taking an individual approach led by the survivors who contact us. We have received feedback from survivors that this has been received positively with survivors valuing straightforward and honest information.

## Overview of our performance for 2024/25 continued



### Application priorities

Redress Scotland prioritises applications from survivors who have been diagnosed with a terminal illness, and survivors who are over the age of 68.

Survivors can request a review of the decision on their application. Survivors who submitted review requests told us that the additional time taken for their review request to be considered, when they had already waited a significant period of time for a decision on their application, was having a significant impact on them. Listening and responding to this feedback the Chair of Redress Scotland decided to review how we prioritise our applications so that we now prioritise review request applications. This is to make sure that any survivor who believes the decision on their application should have been different has their right to a review responded to more quickly.



### Updating survivors on timescales on our website

We continued to receive more completed applications from the Scottish Government during 2024/25, and in a number of months this was higher than the number of decisions we had the resources to make. This meant that for a lot of completed applications it has taken longer for us to allocate these to a panel.

We heard directly from survivors about the impact that waiting times were having on them. We also recognised that the application process may have already taken a long time before an application is sent to us.

In response to this we now have a specific area on our website that provides up-to-date information for survivors about the types of applications and expected timescales of when we expect the panel to take place. Our timescales are continuously tracked and reviewed and the information on the website is updated monthly.

## Overview of our performance for 2024/25 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:

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human rights;

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health; and

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communities.

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The following sets out some of the key work we have undertaken to support delivery of these outcomes during 2024/25.



## 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; throughout the year engaging and listening directly to survivors about their experience of applying to Scotland's Redress Scheme; and making changes to our processes, engagement sessions, and the way we communicate based directly on survivor feedback.

## Overview of our performance for 2024/25 continued



### Health

We are healthy and active.

We continued to promote and prioritise the health and wellbeing of our staff and panel members. We have done this by introducing a 35-hour working week and continuing to encourage and support staff to work flexible working patterns. We have undertaken a staff and panel member survey that has highlighted improvements in people's wellbeing. This has been supported by an action plan in response to the survey results which is developed and implemented by our People's Champion Group. We have promoted our contracted Employee Assistance Programme reflective sessions. We have ensured health and safety assessment. We undertake lone worker risk assessments and self-care forms as part of our annual appraisal cycle. We also have a wide range of external support from our Employee Assistance Programme.



### 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 continued our focus on increasing opportunities for survivors to engage with us, whether this is face-to-face at engagement sessions, or directly with team members through our general enquiries. We have made improvements based on direct feedback from survivors, such as the way we communicate our timescales, undertaking a review and developing changes to our website, and how we undertake our engagement sessions.

**Performance Analysis**

# Our third 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;
- applications affected by convictions for serious offences;
- further applications;
- reconsideration 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 in multiples of £20,000, up to £100,000.

## In this section

|   |    |
|---|----|
| Performance highlights                        | 33 |
| Performance overview                          | 42 |
| Performance analysis                          | 45 |
| Our Key Performance Indicators (KPIs) Summary | 51 |
| Summary of our performance 2024/25            | 56 |
| Our plans for 2025/26                         | 59 |
| Accounts of Abuse                             | 61 |
| Reflections from staff and panel members      | 66 |



## Performance highlights

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### It's about survivors

# 1,546

The number of applications received by Redress Scotland in 2024/25, a 20% increase on the number received in 2023/24.

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 multiple applications.

Before a panel sitting, the panel members complete their preparation. This includes reading everything in the individual applications and making initial notes, applying the legislation and having regard to the statutory guidance and assessment framework. 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

# 358

The number of initial panel sittings that have taken place in 2024/25, up 45.5% from 2023/24.

The average number of applications allocated to initial panel sittings varies due to the type, size, and complexity of applications. During 2024/25 the average number of applications allocated to an initial panel sitting was 3.7 compared to 3.9 in 2023/24. This was due to a higher proportion of initial panels considering individually assessed payment applications compared to fixed payment applications in 2024/25, an increase from 79% to 84% of applications requiring full assessment.

If panels are unable to make a decision – for example, if they need more information – they will ask an applicant for 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 2024/25, panels were reconvened 174 times to consider responses from 161 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. While there has been an increase in the number of decisions we have made compared to last year, the increase in the number of times panels have asked for more information has increased at a higher rate. This meant that requests for additional information by panel members was higher as a proportion of all applications.

When the panel have 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 applications in 2024/25 that resulted in panel decisions on whether to award redress increased by around a third compared to 2023/24.



1,230 (97.2%) of these applications resulted in a redress award while 36 decisions were made to deny redress (3.2%).

# 898

The number of decisions made on individually assessed applications, almost 50% higher than that in 2023/24.

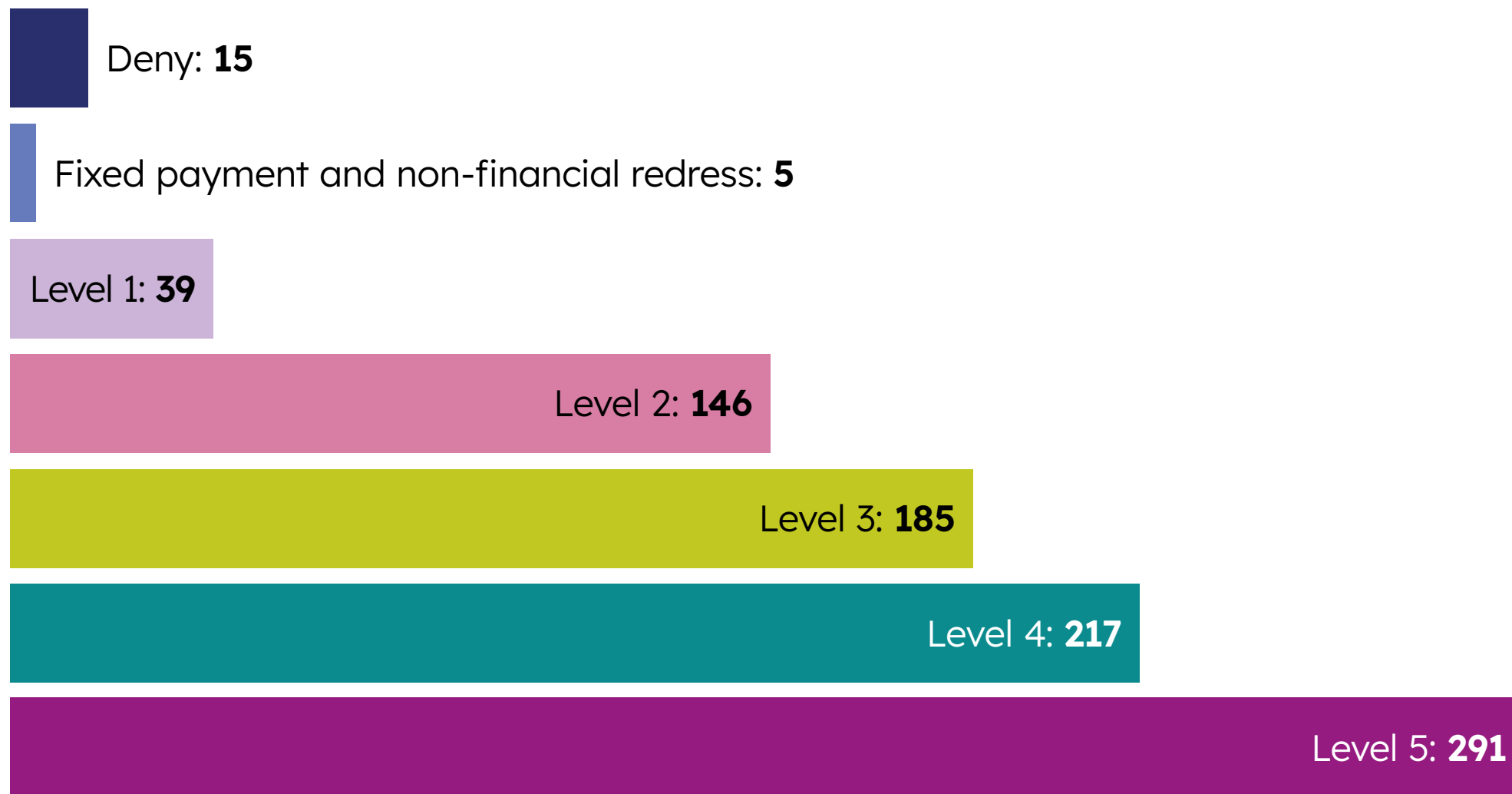
# 314\*

The number of decisions made on fixed payment applications, just under 15% higher than the number made in 2023/24.

# 54\*

The number of decisions made on next of kin applications, down by 10% on 2023/24.

\* The above application volumes include decisions made by reconvened panels after asking clarifying questions as well as reviews of redress, reconsiderations, further applications, and nominated beneficiary applications, but do not include any initial panels that resulted in clarifying questions.

**Performance highlights** continued**Redress awards for individually assessed applications by level in 2024/25**

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

# 32.4%

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

This is about six percentage points lower than in 2023/24, while the proportion of Level 2 awards has risen by a similar level over the same period.

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

# 230

The number of applications returned by Redress Scotland to the Scottish Government Redress Operations Unit, up by around 15% compared to the last financial year.

## 56

were returned before they were considered by a panel:

- 18 for correction and/or redaction issues;
- 33 for incomplete application forms; and
- 5 for other issues.

## 174

were returned by panels because they needed additional information before they could reach a decision (on a small number of these, additional information was requested more than once). This is an increase of over 70% from last financial year.

## Performance highlights continued

### It's about survivors

# 3

The number of initial panels that Redress Scotland has had to stand down in 2024/25 (0.8%).

These panel sessions did not go ahead because of changes to panel member availability or sickness on the day of the panel.

In addition, there were seven panels that had to have their panel date changed for various reasons, including scheduling clashes; clashes with scheduled training; and changes in availability. These changes were made well in advance of the sitting day and in most cases, did not delay the final sitting day by more than five working days.

10 initial applications were delayed during 2024/25 because of panels being stood down. In all cases these have been rescheduled to panels taking place within 20 working days.

Redress Scotland also received requests for review of panel determinations across a range of applications.

## Performance highlights continued

### It's about survivors

# 42

The number of requests for review of redress decisions that were received and completed during the financial year 2024/25.

36 were for decisions on individually assessed applications, five were for fixed payment applications and one was for a next of kin application. A further seven that were received in the last months of 2023/24 were also completed during financial year 2024/25.

Of the total 49 reviews completed in financial year 2024/25:

- **25 (51%) resulted in no change in the redress offer.** This included upholding seven decisions to deny redress.
- **24 (49%) resulted in an increase in redress offer to the applicant.** About a fifth 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 2024/25 Redress Scotland received 36 applications where panels had to

determine if applicants were precluded from receiving financial redress due to convictions for serious offences as defined under the Act that they had disclosed in their application forms. Of these, eight have been completed and resulted in redress awards while 28 are still in progress. In addition, four further applications which had been received in 2023/24 were also completed in 2024/25 and resulted in redress awards.

As the organisation has developed and grown, the **cost per decision** made in the year by the organisation has reduced significantly. From a cost per decision of £5,858.45 in 2022/23 this reduced to £3,813.62 in 2023/24 and for 2024/25 is £3,097.59. A **reduction of 47.1%** over three financial years.



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

Almost  
**£59m**

The amount that has been paid out by the Scottish Government in Redress to survivors during 2024/25. Up to the end of 2024/25, a total of around £133.3m had been paid out by the Scottish Government in redress Awards to survivors.

## Performance overview

# Continued progress in our third year

This is the third 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 third 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 for redress from survivors, but we have broader functions as a public body, such as records management, that we must complete. The report sets out how we have been managing our operations, and reviewing and implementing policies, processes, and approaches over the last year.

**Performance overview** continued

We have heard directly from survivors, who have applied to the scheme, about the impact that the time taken for their application to be decided by a panel is having on them. This has influenced our work, and we have continuously sought to make improvements throughout 2024/25 ensuring we fully understand the challenges and benefits of any of our processes. This was reflected and supported by the actions set out in our Business Plan for 2024/25.

We have been continuously testing our approach to managing applications and trialling new and more effective ways to maximise the number of decisions being made by panels.

Survivors told us about the direct impact that our increased queue of applications and waiting times was having on them. This in turn has generated a substantial amount of additional work through general enquiries and requests for information. We, therefore, took a proactive approach to keeping survivors

updated and informed, and we have seen that has had a direct impact on the number of complaints reducing over time, and survivors have told us directly that they value being kept informed.

The 2021 Act requires that survivors are treated with dignity, respect, and compassion. It is important that features of childhood abuse experiences are not repeated in how the Redress Scheme is

managed and that all survivors who apply can be confident that their applications will be decided in a robust and fair way. We must therefore balance the focus of working efficiently and effectively with the need to ensure we continue to be transparent and open and that any changes we make do not directly have a negative impact on survivors and their experience of applying to the scheme.

**Highlights in 2024/25 include:**

- recruiting 25 additional panel members who are expected to begin practising in summer and autumn 2025;
- recruiting and training three additional panel support co-ordinators;
- continuing to improve our operational processes and communication based on direct feedback from survivors;
- 1,546 applications received;
- completing 1,266 decisions on whether to award redress;
- 898 decisions made on individually assessed payment applications;
- 314 decisions made on fixed rate payment applications; and
- continuously improving the efficiency and effectiveness of our work.

**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); 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 have helped us to:

- review and update the letters that we send to applicants about the progress of their application while it is with Redress Scotland;
- undertake a review of our website and its content with a view to making improvements, especially in relation to the accessibility of the site and our content;
- create two videos with two survivors, one to be included as part of new panel member training programme, and the other to be presented at our annual conference to staff and panel members.

**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.

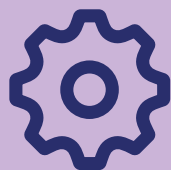
Progress is reviewed formally by the Senior Management Team, which meets regularly. The Oversight Board keeps an overview of our work, provides support, and challenges us in relation to performance. The Board also receives and considers reports on the organisation's major activities. This includes financial 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 2024/25

We have four main work areas. All of these work areas are overseen by a system of governance.



Operations



Finance and  
Resources



People



Policy and  
Improvement

Each of these work areas is led by a member of the Senior Management Team and all are overseen by 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

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### We have:

- completed an evaluation of governance, identifying improvements and implementing changes;
- delivered regular reviews of risk, the risk register, and undertaken deep dives of specific risks;
- undertaken a facilitated session with an external contractor to explore ways in which we may be able to incorporate survivor voice at a governance level;
- developed opportunities for survivors to influence and inform the work of the Oversight Board and Audit, Risk, and Assurance Committee by seeking their feedback on draft reports, such as our Annual Report and Accounts;
- met with other non-departmental public bodies to share our experience and the benefits of working as a solely digital organisation workshop to review the effectiveness of our strategy with a focus on survivor voice;
- reviewed the arrangements for reducing cyber risks whilst ensuring appropriate assurances are in place by establishing a Cyber Security Group, mandatory training rolled out and the strategic risk register now reflecting this area as a new risk; and
- instigated a board-led action plan on efficiency and effectiveness, ensuring that we use all of our resources well.

**Performance analysis** continued**Operations**

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**We have:**

- undertaken a review of a range of operational processes to identify and implement efficiencies;
- improved the information we provide to survivors about their application, and how and when it will be decided by a panel, ensuring we communicate in an open and transparent way;
- supported the integration of 25 new panel members and three operational team members;
- made continued improvements to our forecasting to support better projections of increased decision making;
- expanded the way we collect, understand and act on feedback from survivors about their experiences of our communication and operational processes through our general enquires, our engagement lead, and taking an individualised approach;
- supported the development of updated statutory guidance; and
- increased the number of decisions being made by panels across the year.

**Finance and Resources**

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**We have:**

- continued to work positively with our auditors and implemented any recommendations in their rolling programmes;
- set up a Business Continuity working group with the aim of improving performance in this area and developing a detailed and robust business continuity plan;
- reviewed and updated finance policies, procedures, and the finance handbook to ensure compliance with regulations and best practice;



**Performance analysis** continued**Finance and Resources**

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- continuously enhanced monthly management accounts by ensuring financial information is clearly presented by work area, completed regular analysis of financial and resource issues and trends, and developed more detailed financial reporting for internal use to closely track expenditure as volume and capacity increases; and
- conducted four focussed value-for-money reviews during the year.

**People**

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**We have:**

- carried out annual panel member and staff surveys, with our People Champions Group developing and implementing an action plan based on the results;
- undertaken a review of the panel support co-ordinator role, quality assurance role and scheduling role to identify and implement efficiencies;
- with Scottish Government, and the direct support from survivors during the interview process, contributed to the Scottish Government led recruitment of 25 new panel members who will be appointed in 2025;
- developed and implemented activities that link directly to wellbeing framework;
- procured and implemented human resources software to support best practice in records management and ensure robust people processes and reporting; and
- introduced a review process in place for all employees and panel members.

## Performance analysis continued



## Policy and Improvement

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### We have:

- undertaken five engagement sessions with over 100 survivors to gather feedback on our work and used it to deliver and implement improvements;
- undertaken a review of our website, with survivors, and identified and developed improvements which will be implemented in 2025/26;
- worked with survivors to develop new videos which were presented at our annual conference; will support panel member training; and be hosted on our website;
- developed a new video on the reviews process that will be added to our website;
- delivered three engagement sessions with support organisations providing information about our work; and
- continued to add to our knowledge bank and undertaken key pieces of work, such as a review of deny decisions, learning from our general enquiries, and an evaluation of governance, ensuring the findings are shared across the organisation to support our focus on efficiency and effectiveness.

## Our Key Performance Indicators (KPIs) Summary

# How we are performing against our KPIs

Redress Scotland has performed well on seven of eight of its KPIs during 2024/25.

The exception to this was the pace of decision making for Priority 3 applications. These are applications that do not meet our Priority 1 or 2 requirements of having a terminal illness or of being over the age of 68, and they are not a request for review.

During the year only 6.1% of survivors applying for redress received their decision within 90 working days.

The target for this KPI was that 80% of survivors would receive a decision on their application within this period and the result for 2024/25 was much lower than this target.

This result reflects that Redress Scotland was receiving a much higher number of applications than scheme forecasts and had resources (panel and team members) to keep pace with.

Performance against this target was monitored, and more panel and team members were recruited. However, we have maintained our performance for Priority 1 and 2 applications through the year, with over 80% of these applicants for these decisions being received within 30 working days.

Performance on management of freedom of information requests was very good, with 100% of requests completed within stated timescales. Complaints about Redress Scotland were well managed with 93.3% 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, such as the change in how we process requests for review applications.

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.

**Our KPI Summary** continued

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%, and 92% 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, this is despite the intricacies of the introduction of a completely new finance system, halfway through the year.

**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 4.5% absence and 2.4% turnover in the team of employees. Ongoing work on wellbeing into good structures for supporting staff have been effective in this area.

## Our KPI Summary continued

# Annual KPI summary: Financial year 2024/25

## 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.

80.7%

Based on a total of 357 completed applications in this period. Lower than the 83.7% seen in financial year 2023/24.

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.

6.1%

Based on a total of 918 completed applications in this period. Lower than the 30.1% seen in financial year 2023/24.

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 15 FOIs concluded in this period. Similar to, or the same as the 100% seen in financial year 2023/24.

100%

95% up to 100%

Less than 95%

## Complaints are well managed

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

# 93.3%

Based on a total of 31 complaints closed in this period. Lower than the 94.6% seen in financial year 2023/24.

80% or more

70% up to 80%

Less than 70%

## Our KPI Summary continued

## Finance and Resources

### Expenditure against budget

No more than a 3% deviation.

# 2.0%

Similar to, or the same as, the 2.2% seen in financial year 2023/24.

Less than or equal to 3%

Between 3% and 5%

More than 5%

### Payment of invoices

All invoices processed within 7 working days.

# 92%

Lower than the 96% seen in financial year 2023/24.

95 up to 100%

90% up to 95%

Less than 90%

## People

### Turnover

Turnover of staff over 12-month period to be less than 10%.

# 2.4%

Lower than the 5.9% seen in financial year 2023/24.

Under 10%

10% to 20%

More than 20%

### Absence rates

Absence rate to be less than 5%.

# 4.4%

Similar to, or the same as, the 4.4% seen in financial year 2023/24.

Less than 5%

5% to 10%

More than 10%

# Summary of our performance 2024/25

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.

Overall, Redress Scotland has made good progress against the actions that we set out in our **Business Plan for 2024/25**. This is against a background of an increasing number of applications, the embedding of new panel members and a further recruitment campaign for additional panel members.

Building on learning from our previous panel member recruitment, for the first time, we hosted an online session for people who were interested in being panel members. We anticipate having 25 new panel members recruited by the end of 2025.

Performance against KPIs has generally been very good; however, as highlighted on **page 53** the KPI on the pace of decision making for Priority 3



## Summary of our performance continued

applications (those that are not defined as a priority due to age or terminal illness) has not been met and is significantly lower than last year. Redress Scotland did meet the target for applications that are defined as Priority 1 and 2, with just under 81% of these completed within 30 working days.

We increased the number of panels in 2024/25 by about 45% and the number of decisions by about a third. This is a significant achievement for an organisation that has been under pressure during the last year, especially in relation to resources available. There is further work to do over the next year with our focus on efficiency and effectiveness and the impact this could have on operational delivery and the pace of decision making. We have recognised the impact that this 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 further developed our approach to the way in which we keep people updated and provide them with the most accurate information we can about this. We have done this by developing an information page on our website, which is updated monthly, that sets out clearly the timescales for applications to be considered by a panel. Where requested by contact through our general enquiries, panel support

co-ordinators are taking a personalised approach to keeping survivors up to date about where they are in our allocation queue.

When meeting to consider applications, panels can make the decision to ask for more information or clarifying questions. In 2024/25 sitting panels asked for more information on just over 160 applications (more than once for a small number of applications). We had maintained a lower rate of requesting more information during 2023/24, but this has increased in 2024/25. Panels requested further information for around 13% of applications compared to 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

**Summary of our performance** continued

survivors and that receiving this additional information has allowed them to make informed decisions which more appropriately reflect individual survivor's experiences. In 2025/26, to try to reduce the panel requests for further information we will be undertaking focused work with organisations and those who support survivors to raise awareness of the information that would be helpful for panels to see submitted within application packs.

The volume of completed applications received from Scottish Government fluctuated throughout the year. However, the overall number, 1,546, was about 20% up on those received in 2024/25. Some applications were more complex, and panel members had to take longer in order to make robust decisions. Their work continues to be supported by advice from our appointed external legal advisors.

Throughout 2024/25 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 2024–2026 Corporate Plan and our Business Plan for 2024/25. 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 our Business Plan for 2024/25 which has highlighted that overall, we have made good progress in implementing the actions in the business plan. This is set against a background where the number of applications received has increased beyond the available capacity and the complexity of applications is much greater than originally predicted.

## Our plans for 2025/26

# Looking Ahead to 2025/26

We know that best use must be made of the resources available to Redress Scotland to deliver a positive experience for survivors, recognising the importance of both waiting times and the quality of individual decisions. That is why for 2025/26 our focus remains on increasing capacity while sustaining quality and completing more decisions.

We have seen significant increases in both applications received and decisions completed in the last financial year. The overall scheme is now receiving a higher number of applications than expected, impacting on all areas of delivery. It will, therefore, be a year in which we will continue to consider and develop improvement initiatives with much of the focus on changes to enhance both efficiency and improvement across the organisation with a specific focus on operations with

a view to ultimately improving waiting times and the overall experience of survivors. This, however, is set within a context of limited resources and this could continue to impact on our ability to make significant reductions to our waiting times.

We aim to increase our capacity in 2025/26 by appointing 25 new panel members. The training and embedding of new panel members takes time, however, the increase in capacity and amount of work that will be completed will become

clearer over time. This will align with the Scottish Government's Programme for Government commitment.

**Our work on quality is not seen as separate, or additional to how we work, rather it is an integral part of what we do and how we do it. With a focus on increasing capacity, we must maintain quality in our decision making.**

## Our plans for 2024/25 continued

Survivors have been integral to the design and development of Scotland's Redress Scheme, lending their voice to help shape it. We have continued to use their voice to focus our approach. They have been clear that quality matters and that, for example, the decision letters they receive can be the first time that their abuse has been acknowledged.

Overall, it is important that we do not lose sight of the importance of quality in what we do in the pursuit of efficiency, as survivors have been clear that this remains important to their experiences of the scheme.

To support our work throughout 2025/26 we will be focused on ensuring that our information, communications, and engagement with survivors is clear, direct, useful, and accessible for all.



**Joanna McCreadie**

Chief Executive, Redress Scotland

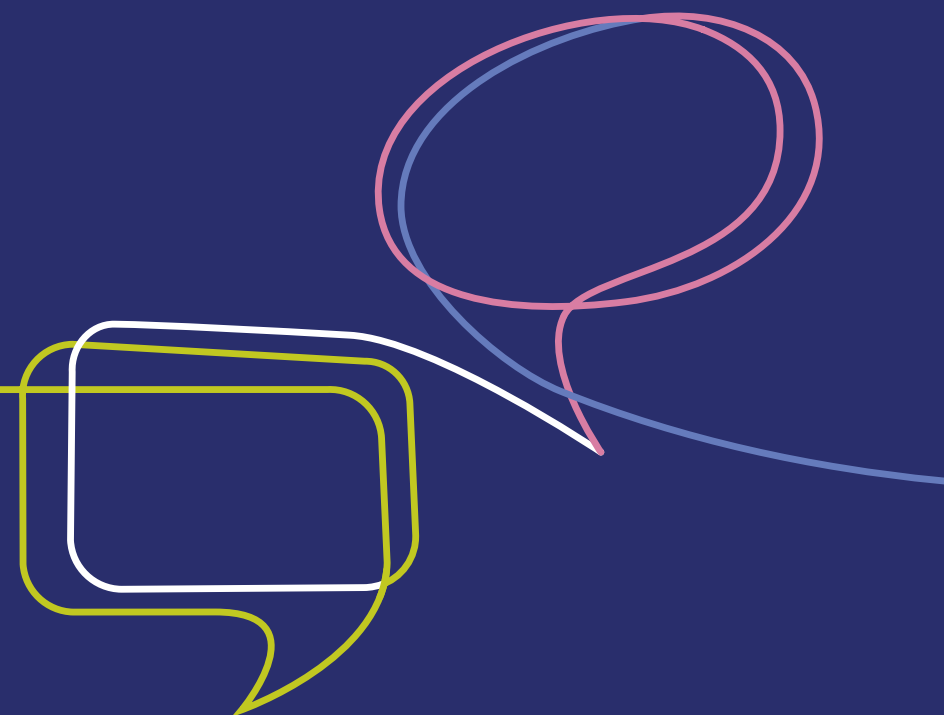
17 November 2025

# 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 examples do not feature real people but are based on the experiences of abuse that survivors have told us about. In the past, we asked survivors for their views on these accounts. 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 examples 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

# Tracey

Tracey is 33. She was taken into care when she was nine. Her mum was a single mother with a history of alcohol and substance abuse. There was no close family nearby and the school raised welfare concerns with the local social work team.

Tracey was placed in foster care in a different local authority which meant that her mum could not easily maintain contact. No support was given to either Tracey or her mum for visits and they lost touch.

Tracey was fostered with a family, Jack and Susan Smith who had two of their own children and two other girls. Tracey had to share a room with the two other girls, also foster children, who bullied her from the first day as she was “the new girl”. The girls went through all of Tracey’s things and took what they wanted and destroyed the rest. Tracey told the Smiths what had happened, but they said she was just upset about her “big move” and ignored it.

Susan was nice to Tracey at first but after a few days, Tracey wet the bed. Susan got very angry and dragged Tracey downstairs to the laundry room by the arm and then the hair, shouting at her for “making extra work”. This became a regular pattern over a few months, and the beatings got worse and worse. The other children, especially the Smiths, would laugh and tease Tracey, calling her names and pinching her when she walked by. Tracey withdrew and tried to stay away from everyone in the house, missing meals and not going out to play. Tracey felt very isolated and that nobody cared.

## Accounts of Abuse continued

When Tracey had been with the Smiths for a little under a year, just before her 10th birthday, Jack took an interest in her under the guise of giving her comfort. He would find her on her own in her room when the other two girls were out playing and bring her food. This started slowly but after a few weeks he started to ask Tracey to “return the favour” by touching him and letting him touch her. The abuse happened several times a week and escalated to penetrative sex. He said that it was “our little secret” and she must not tell anyone else. This carried on for eight months and only ended when Tracey started her periods.

Tracey was terrified and told Susan that she was bleeding and asked if it was because of what Jack was doing to her. Susan punched her and screamed at her saying Tracey would “end up a druggie whore, like your mum”.

A few weeks after this, a social worker came to take Tracey to a new foster home in another town. Tracey wasn’t told why she had been moved and didn’t disclose to them what had happened with either Jack or Susan as she didn’t think she would be believed.

Reflecting on her time in foster care, Tracey is angry about what happened to her in her childhood. She feels let down by the system and particularly people who were meant to look after her. She was already vulnerable before going into care and she felt that nobody protected her throughout her childhood. Tracey struggles to form relationships and has a deep mistrust of people. She has recently started going to counselling but is finding the process difficult.



**Accounts of Abuse** continued

# David

David is 42 years old. When he was 16, he got caught stealing cars with a group of friends. There had been five of them there, but only David and one other boy got caught by the police. He had never been in trouble before and thought he would just get “a rap on the knuckles”.

David was sent to a young offenders’ institute. When he arrived, he was taken to a room by two guards, and he was told to strip off. He was very scared and crying but the guards just laughed and then got angry and said he was “taking too long Princess!”. One of the guards punched him in the gut and the other started to pull his clothes off him. David was taken to the showers whilst the guards watched him which was humiliating. He was then taken to a room which he had to share with three other boys.

In the first few days, David realised there was a pecking order amongst the inmates and that you had to fight your way to the top or endure constant beatings. David was small for his age and so suffered

daily beatings. The guards mostly ignored this and let it happen and also sometimes would encourage the boys to fight.

One day, David was beaten so badly that he had to go to the infirmary with a broken nose, black eye and two broken ribs. He was there for a few days and was in a lot of pain. The staff in the infirmary were mostly okay but there was one nurse who didn’t look after any of the boys well and would miss her rounds meaning pain medications were not given.

David had reported the boys who had given him the severe beating and was taken to “the governor’s” office. Instead of a report being taken of his account, he was yelled at and accused of starting



## Accounts of Abuse continued

the fight. As punishment he was taken to “the solo cell”, a solitary confinement room with no windows and a mattress on the floor. There was no toilet so he had to knock on the cell door and eventually be let out – sometimes it would be hours before anyone came. The light would be left on all of the time and mealtimes were the only way that David could track what time of day it was. He was in there for over two weeks. Whilst David was there, he could hear boys in other rooms screaming and crying. The guards would either laugh or yell at them to shut up.

When David was returned to the main unit, he was given chores to keep him “out of trouble”. This included cleaning hallways with a toothbrush, stacking heavy gym equipment and laborious

kitchen duties. One day when he was in the gym, he thought he was on his own, but the gym teacher came in dragging a boy behind him. They didn’t see David and he hid. The gym teacher started hitting the young boy who was crying and begging him to stop. Eventually more people came to the gym and David managed to get out without being seen.

When David was doing chores in the kitchen, an older inmate took a dislike to him and threatened him with a knife. There were no guards or staff in the kitchen and when David tried to call out for help, the older boy stabbed him in the leg. When the cook came the older boy had run away and David was on the floor covered in blood. He was patched up and taken to the infirmary and the

nurse just rolled her eyes and said, “back again!”. There was no care or compassion from anyone.

David spent eight months in there and remembers this as being the darkest period of his life. He has frequent flashbacks to the violence and constant threat and alarm he felt during his time there. He bears the physical and mental scars and will have these for the rest of his life. He is angry at what happened to him and the injustice of it all. He says, “as bad as it was for me in there, I know there are other boys who had it a whole lot worse!”



# Reflections from staff and panel members

For the first time in our Annual Report and Accounts we have included reflections from Panel Support Co-ordinators and Panel Members. This follows on from key videos that we have on our website where people can see and hear from members of Redress Scotland and our Panel Members.

We have heard directly from survivors about how important it is to them to know more about the roles in Redress Scotland and people in the roles.



## Reflections from staff and panel members continued

# Ian

I have been a **Panel Support Co-ordinator** since November 2024. My previous work experiences include working within Glasgow social work services and schools, working with children from a care experienced background.

Panel Support Co-ordinators start from a position of always doing our very best for survivors, whether that be: when we receive, process and get applications to the panel stage; to providing support at panels; to ensuring that decision letters to survivors are sent to Scottish Government within five days, our ultimate focus is to ensure that survivors are at the heart of all we do.

### Before the panel meets

As a Panel Support Co-ordinator my first task is to create the relevant templates and email these to the Panel Members who will be on the panel. This enables them to access the survivor's application. At this point we check if there are any conflicts of interest or if there have been any changes in panel member availability. I work with colleagues in scheduling or with managers to resolve any changes that are needed before the panel takes place.

Setting up a panel sitting day is a priority task. We send a Panel Date Confirmation Letter to our colleagues at Scottish Government who, in turn, notify the survivor of the panel date.

Once the panel date has been set it is our role to monitor the progression of the case(s) and respond to any queries that come from the panel members about the cases they receive. This could, for example, be a query that we need to send to a Scottish Government caseworker(s). We try to resolve any potential issues prior to the panel sitting day to avoid re-convened panels and help support the decision-making process.

Prior to the panel, in my role as a Panel Support Co-Ordinator, and in preparation for the panel day, I will read certain parts of the application(s), knowing that I may hear difficult things about a survivor's experience in care. Redress Scotland is

## Reflections from staff and panel members continued

very conscious of the impact that regular exposure to the traumatic content of statements of abuse within applications can have on Panel Support Co-ordinators.

**We are provided support, such as post-panel catch ups, regular management contact and reflective group sessions to allow us to discuss any issues arising from working with traumatic information around childhood abuse. I feel there is a very open and trauma-informed way of working within Redress Scotland and this is beneficial to our overall wellbeing.**

### Day of panel

All our panel meetings are held online and I log in early to ensure everything is working and to welcome Panel Members. I enjoy the pre-panel chats with Panel Members. It gives us a bit of time to get to know each other and to check in with each other before the formal panel session begins.

The formal panel session starts at 9am. During the panel Panel Members discuss each application in turn, this can be four applications for individually assessed payments or six for fixed rate payments. The Panel Chair leads the meeting, with the other Panel Members contributing their assessment of the application. The Panel Support Co-ordinator takes a typed minute of the panel ensuring that all the discussion and assessment that led to a decision is recorded accurately.

After each application the Panel Chair checks in with the Panel Members and Panel Support Co-ordinator to see how they are. It is a good way to feed back and debrief on any parts of the survivor's experience that have been discussed during the panel that may have been difficult or traumatic and enables us to hold space for the survivor.

At the end of the panel, Panel Members discuss how the panel has gone and any improvements that could have been made. Panel Support Co-ordinators record any issues or improvements that could be made on a panel feedback spreadsheet. Managers review this and are able to take action to make improvements or pass on feedback. I think it is good to know that feedback is considered and recorded for management to consider and take action on.

## Reflections from staff and panel members continued

### After the panel

Panel Support Co-ordinators are responsible for ensuring decision letters go through our quality assurance process prior to sending the letters to Scottish Government. This is a priority task for us. The quality of the decision letters is very important to survivors and to Redress Scotland. Panel Support Co-ordinators ensure the letter is reviewed by two managers prior to it being finalised, sent to Scottish Government, and then to the survivor.

Panel Support Co-ordinators finalise the minutes of the discussion and decisions made by the panel. The minutes are sent to the Panel Members who sat on the panel for their approval. This ensures that they are an accurate reflection of the panel discussion.

### General enquiries

Outwith the support we provide for panels, Panel Support Co-ordinators, have direct contact with survivors through general enquires. These enquiries can be by email and/or telephone. They can range from simple sign posting to Scottish Government to, at the request from individual survivors, be more involved and sensitive contact with survivors who are at different points of their Redress journey. Panel Support Co-ordinators can provide support to a survivor throughout the time their application is waiting to be considered by Redress Scotland to providing regular updates on their queue position.

### Supporting engagement events

Panel Support Co-ordinators supported our Engagement Lead with survivor focussed events. This support has ranged from communicating with survivors before attending an event, to helping on

the day, to providing support to survivors after the event, to providing feedback about how the event went and any learning or improvements that can be made. During one of our engagement events I facilitated a discussion with a group of survivors, along with the Quality Assurance Lead, about panel processes. This included me giving an overview of panel processes and answering any questions that survivors had. I found being at an in-person event and meeting survivors gave me a stronger connection and a better understanding of the journey some survivors have been on.

I really enjoy my role as a Panel Support Co-ordinator. I feel valued and appreciated by colleagues and panel members alike. Our role is vital in supporting the smooth operation of Redress Scotland and, in turn, ensures the survivor's decisions are considered with dignity, respect, and compassion.

## Reflections from staff and panel members continued

# Jessica

I have been a **Panel Support Co-ordinator** since July 2022. My previous work experience included working with children in a primary school and young people through a football community sports trust. I applied to work for Redress Scotland because I wanted to be part of something working to acknowledge the abuse that has taken place in our society and towards redressing this in some way.

I think the Panel Support Co-ordinator role is integrally connected to a survivor's experience of the scheme, as our role plays a significant part supporting key stages of a survivor's application journey, often without a survivor ever really knowing who we are and what we do. From answering a phone call from someone looking to apply to the scheme, to processing a survivor's application when it is sent by Scottish Government to Redress Scotland, to giving updates on timescales and the position of a survivor's application in the Redress queue, to being on panel and hearing a survivor's experience of abuse in care and recording the panel's consideration of this, to sending the final determination outcome to the Scottish Government caseworker, we are there. It is through the direct contact we have with survivors, as well as the nature of our role, that the survivor is truly at the heart of our work.

As a team we try to be a voice for survivors within the organisation, regularly making suggestions about ways in which we can improve what can be a hugely challenging process with a focus on making the scheme as trauma informed as possible for survivors.

As Panel Support Co-ordinators we are a group of empathetic people, who have taken on a role in which we facilitate the setup of panels and regularly listen to survivors' experiences of abuse in care. We all value the importance of survivors being heard and want to play a part in that. It is important for people to know that this empathy can sometimes feel heavy, particularly in situations where there are delays in the process for survivors who have been anxiously waiting for a long time. It can be hard not to feel the anxieties and frustrations of survivors.

## Reflections from staff and panel members continued

There are challenges with the separation of parts of the scheme, with the application process being administered by Scottish Government and the decision-making process administered by us. We always try to signpost survivors in the best direction possible at the time they contact us and to give as much information as we can to answer any queries or ease any anxieties. With the approach we take we try to ensure we are doing no further harm when we are in contact with a survivor.

We have a lot of direct contact with survivors through general enquiries. We support them as best we can no matter what they are contacting us about. Survivors do share information with us about their experiences of abuse in care and it can be difficult to hear

these accounts first hand. We will always try to strike a balance between showing respect and compassion by listening, and trying to prevent further harm.

Redress Scotland has recognised the link between the Panel Support Co-ordinator role and a survivor's experience of the scheme and as part of our drive to continuously improve Panel Support Co-ordinators are now supporting survivor engagement sessions. Panel Support Co-ordinators who have supported the sessions reflect that it is a privilege to attend them and speak so movingly of this experience and the impact that it has on them and their work going forward. The sessions remind us of the purpose of the scheme and the importance of our role in facilitating decision making.

**A video of two survivors, Billy and Agnes, recently shown at our Annual Conference in May 2025 had a significant impact on me and my understanding of what the scheme can do for survivors. The key take away for me which I will always remember when doing my work, is when Agnes asks Panel Members to take survivors off the written page and walk a mile in their shoes. I try to remember this in all the work that I do.**



## Reflections from staff and panel members continued

# Eileen

I have been a **Panel Member** with Redress Scotland since the scheme came into operation in December 2021. My role is to determine applications which have been submitted to Redress Scotland by survivors of historical abuse, or their next of kin.

Redress Scotland's values of dignity, respect and compassion are threaded through all the work I undertake as a Panel Member.

I am acutely aware that each survivor is an individual and each survivor's experience is unique. Survivors often explain how their experiences of abuse have been life changing. Sometimes, as a Panel Member, I hear survivors' experiences of abuse that they have not previously disclosed to anyone. I realise that by submitting an application, survivors have shared their own, very personal experiences of abuse with Panel Members whom they don't know, don't see and don't usually meet. I often reflect on how privileged I am to be trusted by survivors who share such personal and often distressing recollections.

Confidentiality is absolutely critical, and as Panel Members, we never discuss an application with anyone, other than members of the panel considering the application, or in exceptional situations, senior members of the Redress Scotland team.

As independent appointees of Scottish Ministers, our decisions must be impartial and guided by legislation and statutory guidance. What is important to me, as a Panel Member, and I know is important to survivors, is that I am able to make decisions independently.

Applications are determined on a sitting day by a panel of Redress Scotland Panel Members. However, before the sitting day, each member of the panel will prepare their own notes, based on the information provided in a survivor's application, in readiness for the panel.



## Reflections from staff and panel members continued

Many applications contain detailed accounts of survivors' experiences of abuse in care. While I have to prepare for a panel by considering the relevant legislation and statutory guidance, I always try to imagine the survivor whose application I am considering.

I work on my own, in private, when I am preparing for a panel. This involves carefully reading all the information that has been provided in the application pack. All experiences shared by a survivor are taken into account by me as they can be considered by the panel, when it comes to making a decision.

Panel Members have to check whether certain criteria have been met, to satisfy the legal requirements of Scotland's Redress Scheme.

Some survivors provide very detailed statements whereas others are only able to provide limited information. It can be very helpful to have more, rather than less detail, in the statement. Having reviewed all the information and categorised the different forms of abuse, I include my preliminary view on the level of payment which is appropriate for each form of abuse, individually, and overall, for discussion on the panel day. For individually assessed payments, I use the Statutory Guidance Assessment Framework to do this.

Prior to the panel sitting day, if I am chairing the panel, I will review all the Panel Members' notes and draw up an agenda, highlighting any particular issues which need to be discussed, for example, a legal issue.

All panels take place online, and, in most cases are joined by a Panel Support Co-ordinator, who takes minutes. Panel Members come from a range of different backgrounds, including social work, law and psychology. Panel Members conduct the panel as if the survivor was in the 'room'.

If I am chairing, I will start with a pen portrait of the survivor whose application we are considering, so that although the survivor is not with us in person, they are our focus.

We then remind ourselves of our values of dignity, respect and compassion.

Having discussed the eligibility criteria, we will then consider each form of abuse, in turn. This involves narrating all the information about abuse that we have gleaned from the application pack.

## Reflections from staff and panel members continued

We discuss this information and decide what information meets the legal definition of abuse, and what the appropriate payment level is for each form of abuse, (individually) and the overall payment for abuse experienced, having regard to the Statutory Guidance Assessment Framework.

Panel Members will often change their preliminary view, having listened to the views of fellow Panel Members, or perhaps having listened to the survivor's experience of abuse being read aloud.

Once a decision has been made, one of the Panel Members will draft a letter to the survivor confirming the panel's decision and the reasons for it. All Panel Members will review it to try to ensure that it clearly explains the decision and is written in a way that will not cause additional distress.

**Every time I open a new application pack, I'm struck by the fact that I have been allowed an insight into deeply personal memories and experiences, which in some cases have never been shared before. I am struck by how courageous and resilient survivors are who apply to the scheme. I am very privileged to be a Redress Scotland Panel Member.**

## Reflections from staff and panel members continued

# Emma

Being a Panel Member at Redress Scotland could be described as reading, assessing, and making independent decisions. On the surface, that may sound straightforward – but in reality, it's one of the most emotionally demanding roles I've ever undertaken.

Each application we see as a Panel Member invites us into a survivor's life, to make one of the biggest decisions about them and their experiences of abuse in care. I often try not to think about that because the magnitude of it all can feel overwhelming but I never underestimate what we are doing and why we are here.

By trusting the Redress process, survivors have inevitably trusted us as Panel Members to listen and walk with them through their journey of abuse and neglect they experienced as a child. An experience and a process that feels sacred and beautiful but which can also feel harrowing at times too.

We are, for a brief moment placed into their world, we get to know all about them, their family, their parents, their siblings, even their pets. We get to learn

about the circumstances they came to be placed into care and we get to hear about the abuse they experienced by those whose sole purpose should have been to care and protect them during a time in their lives when they were vulnerable, scared and alone.

We are presented with care records, medical records and supporting statements, and we often get to know more about the survivors that come through Redress than their own families might know. With each and every application that is given to me, I'm always struck with humility and a sense of awe with what a survivor chooses to tell us. Often it is about the darkest and most vulnerable time in their lives, sometimes it's experiences they've never shared or told anyone else until making their application to Scotland's Redress Scheme.

## Reflections from staff and panel members continued

The emotion of the disclosures can almost be palpable, you can feel the anxiety, despair and anger but you can also sense the courage, the bravery and the determination to be listened to, and their experiences to be validated.

As a Panel Member, I'm relieved to say that after nearly four years, whilst it's hard and one of the most difficult things I've ever done, I still feel it, I still get it and I still understand our purpose and our reason for being here. I continue to be honoured and humbled that I have been allowed to walk a little way with the people who have given everything up to us, strangers, in the hope we get to know them and truly understand them and their experiences.

There are tough days at Redress Scotland, it would be wrong of me not to acknowledge that. At times it can feel all consuming, distressing, overwhelming and frantic given what we do, the expectations placed upon us and the ones we place upon ourselves.

**This work is about more than making decisions. It's about dignity, respect and compassion. It's about holding survivors' experiences safely and with care. Its a privilege and honour to walk a few steps with someone who has trusted in you and what you do.**

The connections we build and the support we offer each other at Redress Scotland are what makes this work possible, and it's what makes us unique, gives us an identity and gives us unity.

Our purpose and existence may only be here in the short term but I truly believe that the work we do and the positive decisions we make, could have lasting impact on survivors and their families' lives in the most beautiful and meaningful way and that's enough for me.

**Our Recommendations**

# Previous recommendations from the 2023/24 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 second Annual Report and Accounts we set out five recommendations. These recommendations were for Scotland's Redress Scheme, and therefore were for both Scottish Government and Redress Scotland.

**In this section**

Recommendations from 2023/24 78

Recommendations for 2024/25 83

**The following section sets out:**

- the recommendations we made last year in the 2023/24 annual report;
- what Redress Scotland did in relation to each recommendation; and
- the Scottish Government response to each recommendation.

## Recommendations from 2023/24

### Recommendation one from the 2023/24 Annual Report



**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.**

#### Scottish Government Response

The Scottish Government would welcome further collaboration on forecasting and planning. Both the Scottish Government and Redress Scotland recognise that monthly forecasts are variable, and Scottish Government forecasting can be affected by operational issues including amending business processes, staff retention and staff leave. It is well understood by both organisations that there is, and always has been, variance

month to month. As part of the forecasting, the Scottish Government includes 'high' and 'low' estimates of applications likely to be sent to Redress Scotland, and we think that should be of assistance to Redress Scotland when considering its own forecasting work.

Further, we consider that rather than focussing on variable short-term forecasting, it is better to focus on longer term and whole scheme planning. Scottish Government and Redress Scotland held a planning meeting in September 2024 where it was agreed that the scheme would benefit from Redress Scotland modelling its capacity and requirements on the current backlog of applications and the overall expected volume of applications for the scheme longer term.

Work to review and improve Scottish Government communications is an ongoing priority. We have developed a flowchart which shows the key steps in the application process, and this has been made available on our website.

We will continue to consider how we can better communicate timescales to applicants, although this is challenging as it is recognised that every application is unique and therefore timescales for applications to be complete can vary significantly due to a number of factors outwith our control.

#### What Redress Scotland did

We have worked with Scottish Government and set up a formal data and forecasting working group. The group is focused on improving forecasting of throughput of applications. We are actively analysing our performance in decision making, particularly in relation to resource requirements. We have undertaken a review of our scheduling processes and made improvements. We have been continuing to provide information on timescales on our website. We have monthly meetings to review our timescales and ensure the information published on our website is kept up to date. When requested by survivors we provide them with regular updates about where they are in our queue.

## Recommendations from 2023/24 continued

### Recommendation two from the 2023/24 Annual Report



**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 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.**

#### Scottish Government Response

The Scottish Government has reviewed the statutory guidance which underpins Scotland's Redress Scheme and has published updated versions of the guidance on our website. All of the statutory guidance was updated in collaboration with Redress Scotland and incorporates feedback from panel members.

The Scottish Government is also reviewing the application form and the 'help to apply' guidance.

#### What Redress Scotland did

Redress Scotland has developed a list of requirements for completed applications. We have been working with Scottish Government to update the application pack guidance for survivors' statements of abuse and developed a checklist for completed applications for survivors and those supporting them. As part of this work, we will seek advice and feedback from survivors on the improved information.

We have developed an enhanced system for checking applications as part of our scheduling review. We have implemented a new single stage quality assurance process for received applications from Scottish Government.



## Recommendations from 2023/24 continued

### Recommendation three from the 2023/24 Annual Report



**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**

#### Scottish Government Response

The Scottish Government receives feedback from survivors via the Survivor Forum and on an ongoing basis during the application process. We have not received any feedback from survivors which suggests that a scheme-wide accessibility review is required. If Redress Scotland has received feedback in that regard, it should be shared with Scottish Government. It would also be helpful to understand what is meant by “particular attention should be given to mental health....” Every applicant to Scotland’s Redress Scheme is offered support from the Redress Support Service. An Equality Impact Assessment was prepared in advance of the Redress Scheme being established and the application process was designed with accessibility in mind.

The Scottish Government does not accept this recommendation and suggests it is removed or amended to focus on the information which Redress Scotland provides to applicants.

#### What Redress Scotland did

We commissioned a review on accessibility from a consultant with specialist expertise. This was undertaken between October 2024 and February 2025. Its purpose was to examine Redress Scotland’s information, communications, and engagement with survivors to assess the accessibility of the Redress Scheme to people who may have difficulty with reading and/or writing. A final report and recommendations have been drafted. We will develop an action plan in response to the report and recommendations to be taken forward in 2025/26.

We have also sought information from the Scottish Child Abuse Inquiry on its work on accessibility and will consider this alongside our accessibility review and use the information to improve our approach.

As we develop our action plan and responses, we will seek feedback from survivors to ensure we are addressing their accessibility needs and that our information is clear, direct, and useful.



## Recommendations from 2023/24 continued

### Recommendation four from the 2023/24 Annual Report



**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.**

#### Scottish Government Response

The legislation and statutory guidance for the scheme sets out the processes and requirements for reconsiderations and the respective functions of the Scottish Ministers and Redress Scotland in that regard. As Redress Scotland is aware, consideration of whether a determination may have been materially affected by an error must be undertaken on a case-by-case basis. The importance and consequences of the potential error in all the circumstances should be considered in making a decision on materiality. In the context of a specific case, the relevant legislation already requires Ministers or Redress Scotland to provide a survivor/other relevant person with the reasons why the determination has been referred for reconsideration and with information about the associated implications. It is, therefore, the Scottish Government's view that there is no requirement to publish the internal policies and procedures in respect of reconsiderations. There is already a

comprehensive suite of information available about the operation of the scheme, including the statutory guidance, and any person who may be affected by a reconsideration will receive information tailored to the circumstances of their specific case.

The Scottish Government does not accept this recommendation.

#### What Redress Scotland did

We have developed a new policy, operational procedure, and leaflet for survivors on material errors which is straightforward and accessible.

## Recommendations from 2023/24 continued

### Recommendation five from the 2023/24 Annual Report



**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.**

#### Scottish Government Response

It is a matter for Scottish Ministers to determine how evaluation of Scotland's Redress Scheme is undertaken. Section 102 of the Act established the Survivor Forum as a way of obtaining feedback about the operation of the scheme and there will be ongoing engagement with survivors for the duration of the scheme to ensure that feedback is heard and acted upon wherever necessary.

The Scottish Government does not accept this recommendation.

#### What Redress Scotland did

Redress Scotland remains committed to its recommendation to conduct independent research and evaluation of the impact of Scotland's Redress Scheme. Due to the complexity of the task and the time needed to fulfil it, this recommendation will be taken forward into the next business year and will remain 'active' for as long as is needed.

It has been recommended that the research and evaluation is conducted by a research institution independent of the scheme. Redress Scotland nonetheless has a responsibility to shape and communicate the central purpose of the recommended evaluation, and work with the commissioned research institution to provide the information it needs. We have begun this preparatory work, but there is more that needs to be done this year before the evaluation itself can commence.

This recommendation is one part of our commitment to continuously improve how we work and how we do things. Through the time of fulfilling this recommendation and beyond, we will continue to question, listen, learn, and act on the feedback we receive.

**Recommendations for 2024/25**

# Background to new recommendations

Throughout the year, Redress Scotland has engaged with survivors and their supporters. Hearing the experiences and views of survivors has directly helped us to identify areas within Scotland's Redress Scheme where we can make further improvements.

We have also drawn on our increasing knowledge of applications and how their completion impacts on decision making, mindful of the need to make decisions that survivors can have trust and confidence in. Our recommendations reflect our commitment to live our values, continue to improve what we do and deliver for all survivors.

## Recommendations for 2024/25 continued

## Recommendation one: Supporting and empowering informed choice



**All survivors should be empowered to make informed choices about their application to Scotland's Redress Scheme. This will ensure every survivor can complete their application in the way that best meets and supports their individual needs. This should include information about what should be included in an application, what the requirements are for different types of application and what information does not need to be included.**

For **survivors**, Redress Scotland, and the Scottish Government should provide:

- information about their choices when preparing and completing their application; and
- distribution of this information through different organisations and communication channels, ensuring access for all.

For **organisations providing services to survivors**, Redress Scotland and the Scottish Government, should provide:

- information about the preparation and completion of applications through information sessions and written materials; and
- access to information session on Scotland's Redress Scheme that increase knowledge and understanding.

For **solicitors providing services to survivors**, who have a key role in relation

to representing, supporting and advising those survivors who choose to appoint a solicitor, Redress Scotland and the Scottish Government should:

- provide further information for survivors about the role of solicitors in the scheme that enables informed choice;
- provide further information on decision making in Scotland's Redress Scheme, together with information sessions; and
- develop further and more detailed insights publications on how applicants can be assisted with their applications based on the principles and requirements set out in the scheme's founding legislation and the statutory guidance.

**Recommendations for 2024/25** continued**Recommendation two: Continued improvement of accessibility**

**We do not know how many survivors have accessibility needs, which may range from physical disability such as loss of sight to emotional and mental health conditions such as Post Traumatic Stress Disorder. However, we believe that getting accessibility right is important for every survivor that may apply to the scheme. Work on improving accessibility should support and benefit all survivors, and the people and organisations that support them. Redress Scotland and the Scottish Government have been working together to improve accessibility. This has included reviewing and improving the application form and the information about the scheme.**

Over the next year, this work should be progressed further to benefit more survivors over the lifetime of Scotland's Redress Scheme. Redress Scotland and the Scottish Government should:

- develop and implement accessibility improvement plans, providing regular reports on progress within their respective governance structures;
- where possible and practical, work together to improve accessibility, including joint actions in their improvement plans; and
- actively seek feedback from survivors on accessibility and respond to this feedback within the improvement plans.

**Recommendations for 2024/25** continued**Recommendation three: evaluating delivery and making best use of resources**

**Both Redress Scotland and the Scottish Government have benefitted from evaluation of delivery, particularly when hearing and responding to the views and experiences of survivors who have applied to the scheme. It is important that all those responsible for the delivery of Scotland's Redress Scheme continue to evaluate how well they are delivering, and this may include engagement with external people and organisations to enhance and support this work. This should also assist Scottish Government and Redress Scotland to make best use of all available resources, in the context of pressure on public finances and both bodies responsibilities. A length of scheme perspective should be taken, recognising that Scotland's Redress Scheme is appropriately time limited and survivors place great value in their applications being managed well and concluded within reasonable timescales.**

Redress Scotland and the Scottish Government should continue to:

- explore options for evaluation, including the benefits of working with external people and organisations that can support with this area of work;
- continue to build on established efficient ways of working with a particular focus on further efficiencies that can be delivered by working collaboratively; and
- assess and evaluate the need for further resources and the people and financial benefits further resources would deliver;
- work to identify further improvements that can be made and ensure the best use is being made of all available resources.

**Accountability Report**

# Being accountable for our actions

**In this section**

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|   |     |
|---|-----|
| Financial Review                                      | 88  |
| Sustainability and<br>Environmental Impact            | 90  |
| Social Responsibility and Respect<br>for Human Rights | 94  |
| Fraud, Anti-Bribery and Corruption                    | 94  |
| Corporate Governance Report                           | 96  |
| Director's Report                                     | 96  |
| Governance Statement                                  | 100 |
| Remuneration and Staff Report                         | 108 |
| Parliamentary Accountability<br>and Audit Report      | 125 |
| Independent Auditor's Report                          | 127 |

**Financial Review**

# Financial Review

Redress Scotland was allocated a maximum budget of £5m for the 2024/25 financial year as part of the Scottish Government budget bill. This provided for a flat budget position against the previous year, in which actual expenditure was £3.669m for the 2023/24 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 panels' sitting days not reaching forecast levels during the year. As a result, actual expenditure for 2024/25 reached £4.507m against an adjusted budget of £4.6m.

Redress Scotland agreed with Scottish Government during the year that the difference in budget requirement of £0.4m would not be drawn down and could therefore be utilised elsewhere in Scottish Government.

Actual expenditure for the year against this reduced budget is contained in the **table on page 89**.

After end of year accounting adjustments were included within expenditure, the variance against adjusted budget was -£93k, an underspend of 2%. This is in comparison to a 3% variance target set by Scottish Government for executive 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 both in-year, or since the formation of Redress Scotland, were above this value, so all costs have been expensed. This accounting policy is unlikely to change in the future.

Balances being held at year end as per the **Statement of Financial Position shown on page 134**. 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 to six weeks of cash on hand. This ensures that we do not draw down more cash from Scottish Government than is needed; and that Redress Scotland is holding



Financial Review continued

Annual Expenditure vs. Adjusted Annual Budgets

| Operating Costs       | 2024/25                 |                 |                  | 2023/24                 |                 |                  |
|-----------------------|-------------------------|-----------------|------------------|-------------------------|-----------------|------------------|
|                       | Adjusted Budget<br>£000 | Outturn<br>£000 | Variance<br>£000 | Adjusted Budget<br>£000 | Outturn<br>£000 | Variance<br>£000 |
| Revenue               | 4,600                   | 4,507           | -93              | 3,750                   | 3,668.7         | -81.3            |
| Capital               | 0                       | 0               | 0                | 0                       | 0               | 0                |
| Total Operating Costs | 4,600                   | 4,507           | -93              | 3,750                   | 3,668.7         | -81.3            |

enough cash to provide contingency in case of any delays in grant funding being provided. This buffer was necessary twice in 2024/25, following initial issues during implementation of a new finance, HR, and procurement system across Scottish Government and related public bodies.

Payables and Receivables balances predominantly relate to: board and panel member claims paid in arrears; fees due to external auditors for upcoming audit work on this Annual Report and Accounts; prepayments for

training yet be undertaken; and the remainder is a result of small invoice accruals, movements in annual leave and flexible working balances due.

Receivables have had a significant increase of 101% from £11k to £22k due to a sizeable training deferment in 2024/25, whereas payables balances have increased by 39.5% from £302.1k to £421.5k. This is directly applicable to having more panel members and, therefore, more panel member claims being paid in arrears.

£5m

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

£4.6m

## 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 this<sup>1</sup>. 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 continue to provide information on this area of our work.

Redress Scotland continues to be a 'digital first' organisation and we remain unaware of any other public bodies that work on a wholly digital basis in the UK. In 2024/25, we have continued to

prioritise green methods of transport and have sought to minimise the generation of carbon from daily travel and lengthy commutes.

Although our original plan was to operate from an office, during our set-up phase we worked digitally and found this model to be highly effective and efficient. It allowed us to recruit expert staff from across the UK and Ireland, without physical location being a limiting factor. Due to the flexibilities 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 for survivors.

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<sup>1</sup> Sustainability Reporting Guidance 2024-25 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 were previously 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 established a government framework contract with Corporate Travel Management (CTM). This enables us to monitor the carbon footprint of staff travel and accommodation.

Carbon emissions (CO<sub>2</sub>) for 2024/25



In 2023/24, only part year information was available as the contract with our travel and accommodation provider started in August 2025. When we compare 2023/24 and 2024/25 with the number of travellers on the booking system, it shows:

| 2023/24<br>(six months of data) | 2024/25<br>(12 months of data) |
|---------------------------------|--------------------------------|
| 2,000kg                         | 4,000kg                        |
| CO <sub>2</sub> emissions       | CO <sub>2</sub> emissions      |
| 340                             | 461                            |
| Number of trips                 | Number of trips                |
| 7kg                             | 8kg                            |
| CO <sub>2</sub> per trip        | CO <sub>2</sub> per trip       |
| 18kg                            | 19kg                           |
| CO <sub>2</sub> per traveller   | CO <sub>2</sub> per traveller  |

## Sustainability and Environmental Impact continued

What this shows is that the staff of Redress Scotland took significantly fewer trips in 2024/25 than in the previous year. If 2023/24 were extrapolated to 12 months, 680 trips compared to 461, a reduction of 32.2%. This is despite us having more staff in 2024/25.

Additionally, less overnight accommodation had been booked. 73kg CO<sub>2</sub> for six months in 2023/24 (146kg CO<sub>2</sub> extrapolated) against 43kg CO<sub>2</sub> for 2024/25, a reduction of 70.5%.

The organisational mileage in 2023/24 was 3,929 miles across 81 journeys. This compares to 3,624 miles across 87 journeys in 2024/25. Less miles for a similar number of journeys, with seven additional staff. An average of 42.6 miles per person for the year based on people in the organisation, compared to a 50.4 mile average in 2023/24. This shows the

positive impact of our green policies and that staff are prioritising travel on public transport rather than car journeys.

**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 or business premises and therefore, Redress Scotland is not a purchaser of business energy supplies. As all our staff, panel and board members work from home, energy supplied is considered domestic use and therefore exempted<sup>1</sup>.

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 and monitor for 35 hours per week, and occasional mobile phone charging. This would be highly unlikely to equate to 40% of annual energy bills.

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<sup>1</sup> Exemptions from Climate Change Levy – GOV.UK ([www.gov.uk](http://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 ever present, however in the 2024/25 financial year, Redress Scotland successfully avoided impact from fraudulent activities.

Early in the life of Redress Scotland, we had one instance of a fraudulent change to bank details. Although no money was lost, it enabled us to revisit and improve our fraud policy and deliver staff training around types of fraud and what to look out for.

Following on from this, our independent internal audit provider TIAA Limited conducted an audit on our fraud, anti-bribery, and corruption policies and procedures, and a substantial assurance rating was provided.

**Fraud, Anti-Bribery and Corruption** continued

# Minimising the risk of bribery and corruption

The risk of bribery in determinations of applications is minimised through safeguards built into our systems and processes.

These are built in our founding legislation and remain under the purview of Scottish Government. These include:

- panels consisting 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; and
- 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 to ensure we follow the necessary requirements.

In 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

# Director's 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 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 Finance and Resources, the Head of People, 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 100** →



**Director's Report****Redress Scotland Governance Committees**

|                          |  |   |
|--------------------------|--|---|
| <b>Members</b>           | <b>Board Members (non-executive)</b>                           | Dr Kirsty Darwent – Chair<br>William (Bill) Matthews – Deputy Chair<br>Colin Spivey<br>Paul Edie<br>Neil Mackay<br>Roy McComb |
|                          | <b>Co-opted member of Audit, Risk, and Assurance Committee</b> | Catherine Dyer  |
|                          | <b>Board Members (panel member)</b>                            | Jane Gordon<br>Mary McCallan<br>Brian Houston   |
| <b>Regular Attendees</b> | <b>Chief Executive and Accountable Officer</b>                 | Joanna McCreadie  |
|                          | <b>Head of Operations</b>                                      | Gary Gallacher  |
|                          | <b>Head of Finance and Resources</b>                           | Michael Stevens   |
|                          | <b>Head of People</b>  | Michelle Nairn  |
|                          | <b>Head of Policy and Improvement</b>                          | Melanie Lowe  |

Information on salary and pension entitlement can be found in the 'Accountability Report – Remuneration and Staff' section ([page 108](#)).

**Director's 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 Act, 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 on [page 148](#).

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 to:

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

**Director's Report** continued

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 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



**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 2024/25 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.

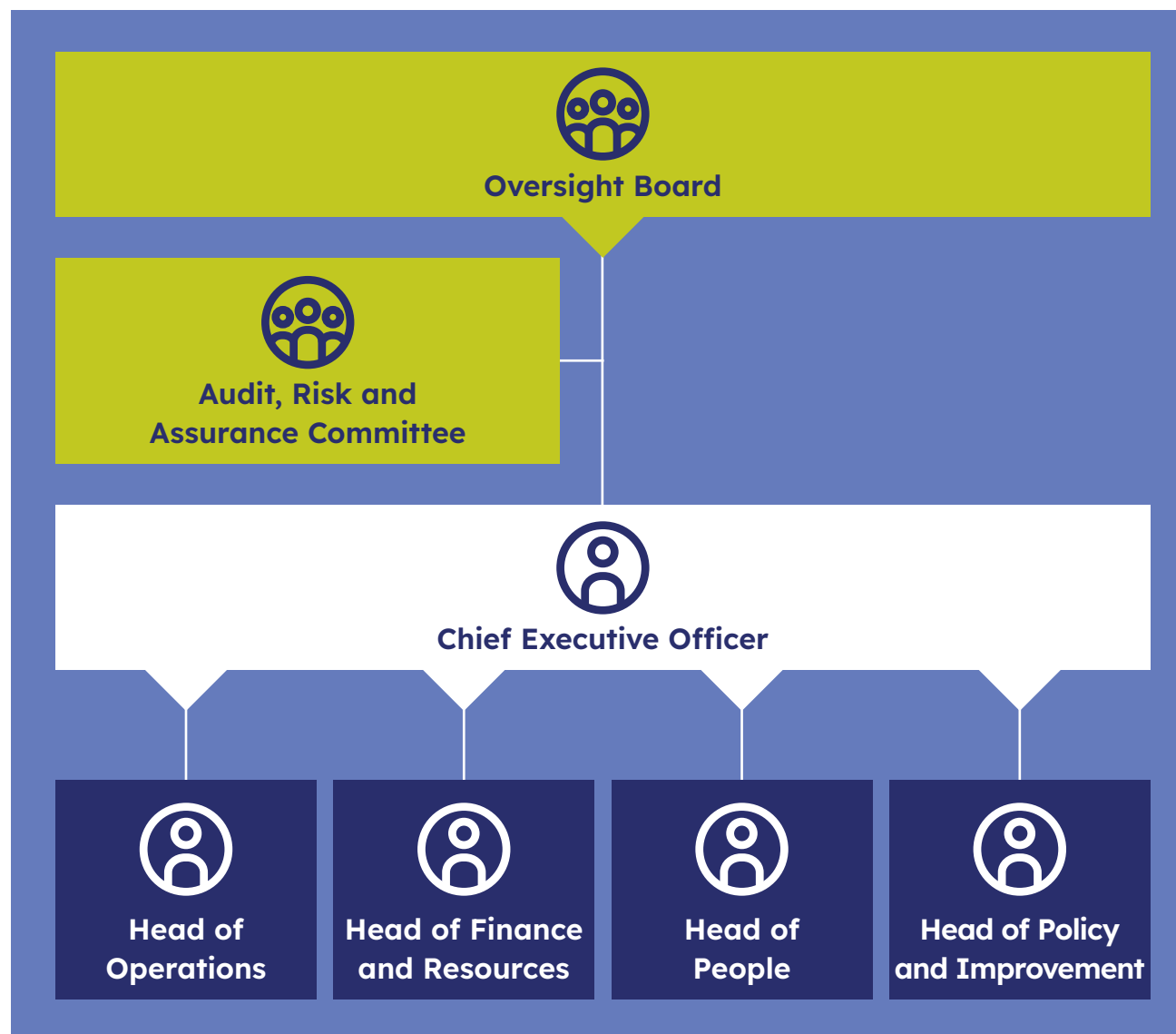
## Governance Statement continued

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 am supported by four senior managers with responsibility for the functions of the public body. Collectively, the Senior Management Team are responsible for strategic operational decision making and responding to operational matters. They meet formally at regular intervals.

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

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

For 2024/25, 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 2024/25, is shown in the table on **page 103**.

## 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 seven times in 2024/25.

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

**Governance Statement** continued**Attendance at committees and events, 2024/25**

| Board Member                         | OS Board | ARAC     | Combined Strategy<br>and Risk Workshops | AGM      | Total                         |
|--------------------------------------|----------|----------|---|----------|-------------------------------|
| <b>Number of meetings and events</b> | 7        | 6        | 3                                       | 1        | 17                            |
|                                      | Attended | Attended | Attended                                | Attended | Actual/Expected<br>attendance |
| <b>Kirsty Darwent</b>                | 7        | 1        | 3                                       | 1        | 12/12                         |
| <b>Bill Mathews</b>                  | 7        | 6        | 3                                       | 1        | 17/17                         |
| <b>Colin Spivey</b>                  | 7        | 5        | 3                                       | 0        | 15/17                         |
| <b>Neil Mackay</b>                   | 7        | 6        | 2                                       | 1        | 16/17                         |
| <b>Roy McComb</b>                    | 5        | N/A      | 3                                       | 1        | 9/11                          |
| <b>Paul Edie</b>                     | 7        | N/A      | 2                                       | 1        | 10/11                         |
| <b>Catherine Dyer</b>                | N/A      | 5        | 2                                       | 1        | 8/10                          |
| <b>Jane Gordon</b>                   | N/A      | 5        | 3                                       | 1        | 9/10                          |
| <b>Mary McCallan</b>                 | 7        | N/A      | 3                                       | 1        | 11/11                         |
| <b>Brian Houston</b>                 | 6        | N/A      | 2                                       | 1        | 9/11                          |

The Annual Redress Scotland Conference fell outwith the reporting period having been scheduled for February 2024 and May 2025.

**Governance Statement** continued**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 chaired by the Deputy Chair of Redress Scotland. Additional permanent attendees include: the Head of Finance and Resources, representation from Internal and External Audit, Chief Executive, and other members of the Senior Management Team as required.

The committee met six times in 2024/25.

**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 has delivered a three-year plan consisting of and having completed five internal audits in 2024/25 taking the total now undertaken to 15 audits. The internal audit reviews in 2024/25 were:

- corporate performance management;
- business continuity and disaster recovery;
- creditor payments (follow-up from 2022/23);
- stakeholder engagement and communications; and
- payroll and expenses (revisited from 2022/23).



**Governance Statement** continued

The opinions provided by internal audit were of significant assurance against creditor payments (up from reasonable assurance in 2022/23), stakeholder engagement and communications, and payroll and expenses (substantial assurance maintained from 2022/23). Reasonable assurance was provided for corporate performance management. Limited assurance was provided against business continuity and disaster recovery; however, a plan of work has been put in place to bring to an appropriate standard during the 2025/26 financial year.

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.

**External Audit**

The Auditor General for Scotland is responsible for auditing the public body's accounts. The appointed auditors in 2024/25 are Audit Scotland.

**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 2024/25 include, but were not limited to:

- development of our Business Continuity Plan, with further refinement activities due in 2025/26;
- further development of the policy and official documents register to monitor progress and periodic review of key documents and policies;
- 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;
- working closely with an internal audit organisation, with the assessments providing significant and reasonable assurance;
- financial management and controls are discussed at each meeting of the Senior Management Team, Audit, Risk, and Assurance Committee, and Oversight Board so potential issues can be flagged early;

**Governance Statement** continued

- third-party suppliers provide assurance of their processes and systems. Certificates of assurance are received from Scottish Government covering digital and financial management provisions, and an independent service auditor's assurance report received from our payroll providers; and
- performance management review activities led by heads of service are completed regularly throughout the year, and reported and scrutinised through Audit, Risk, and Assurance Committee, and Oversight Board.

**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 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 2024/25.

**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 have responsibility for the development and maintenance of our internal risk and control frameworks;
- the Oversight Board which considers the plans, risks and management of the organisation and advises on the overall strategic direction and performance;
- the Audit, Risk, and Assurance Committee which meets quarterly to consider our internal controls and how effective those controls are;

**Governance Statement** continued

- 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 on-going 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.

During the year, the Scottish Government replaced its SEAS finance system with the Oracle Cloud platform, bringing together HR, Finance, and Procurement processes under one corporate system. The implementation of this system was one of the largest transformation projects taken forward by the Scottish Government in years and aimed to centralise related data, improve processes, improve controls and provide greater transparency of data.

The platform was implemented in the Scottish Government and 32 public sector organisations in a phased approach from October 2024, Redress Scotland only utilised the Finance and Procurement functionalities having never been part of Scottish Government eHR or previous procurement systems.

The preparation for the rollout of this system involved significant resource input at a local level. Full implementation

is currently an ongoing process, with Scottish Government staff providing training and support, as staff familiarise themselves with the new system and alignment work continues. This work will continue over the course of 2025/26. I do, however, recognise the additional pressures on staff resource implementing such large change within a small organisation.

As Accountable Officer, I can confirm that for the year ended 31 March 2025 and up to the authorised date of issue, I am content with the effectiveness of Redress Scotland's existing arrangements to ensure appropriate standards of corporate governance and effective risk management. I can also confirm that no significant control weaknesses were identified.

**Joanna McCreadie**

Chief Executive, Redress Scotland

## Remuneration and Staff Report

# Remuneration and Staff Report

People are the most important resource in Redress Scotland. The Remuneration and Staff Report provides a brief overview of the people in Redress Scotland, and how we make best use of this finite resource to deliver best value for taxpayers, and robust outcomes for survivors.

## Remuneration Policy

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

The Chief Executive is the sole exception, who is subject to the terms and conditions of the Chief Executive guidance within the Scottish Government public sector pay strategy document. 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>

## Remuneration and Staff Report continued

### Audit Review

Within the Remuneration and Staff Report, the following information has been subject to audit:

Board Remuneration 109-112

Pensions and Cash Equivalent Transfer Values 113

Fair pay disclosures 116

Staff numbers and costs 118-120

Voluntary exit scheme 124

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

## 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<br>£000 |         | Pension benefits<br>£000 |         | Total<br>£000 |         |
|---|----------------|---------|--------------------------|---------|---------------|---------|
|   | 2024/25        | 2023/24 | 2024/25                  | 2023/24 | 2024/25       | 2023/24 |
| <b>Joanna McCreddie</b><br>Chief Executive                          | 90-95          | 85-90   | 35-40                    | 25-30   | 125-130       | 110-115 |
| <b>Gary Gallacher</b> <sup>1</sup><br>Head of Operations            | 85-90          | 75-80   | 30-35                    | 50-55   | 115-120       | 125-130 |
| <b>Michael Stevens</b> <sup>2</sup> , Head of Finance and Resources | 70-75          | 65-70   | 85-90                    | 0-5     | 155-160       | 70-75   |
| <b>Michelle Nairn</b><br>Head of People                             | 70-75          | 65-70   | 60-65                    | 20-25   | 130-135       | 90-95   |
| <b>Melanie Lowe</b> <sup>3</sup> , Head of Policy and Improvement   | 70-75          | 65-70   | 60-65                    | 15-20   | 130-135       | 80-85   |

1 Pension figures for Gary Gallacher in 2023/24 have been restated by MyCSP, so these are not directly comparable.

2 & 3 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 2024/25. No other fees were provided to board members in the year.

| Board Member   | 2024/25<br>£ | 2023/24<br>£ |
|--|--------------|--------------|
| <b>Kirsty Darwent</b> , Chair                              | 58,484       | 33,941       |
| <b>Bill Matthews</b> , Deputy Chair (former Interim Chair) | 29,410       | 39,737       |
| <b>Colin Spivey</b> <sup>1</sup> , Non-Exec. Director      | -            | -            |
| <b>Neil Mackay</b> , Non-Exec. Director                    | 7,800        | 6,630        |
| <b>Roy McComb</b> , Non-Exec. Director                     | 6,045        | 3,510        |
| <b>Paul Edie</b> , Non-Exec. Director                      | 6,143        | 7,800        |
| <b>Catherine Dyer</b> , Co-opted member                    | 10,433       | 3,900        |
| <b>Jane Gordon</b> , Board Member                          | 1,885        | 1,261        |
| <b>Mary McCallan</b> , Board Member                        | 3,081        | 1,209        |
| <b>Brian Houston</b> , Board Member                        | 2,808        | 754          |
| <b>Other Panel Member Board Attendees</b> <sup>2</sup>     | 0            | 6,643        |

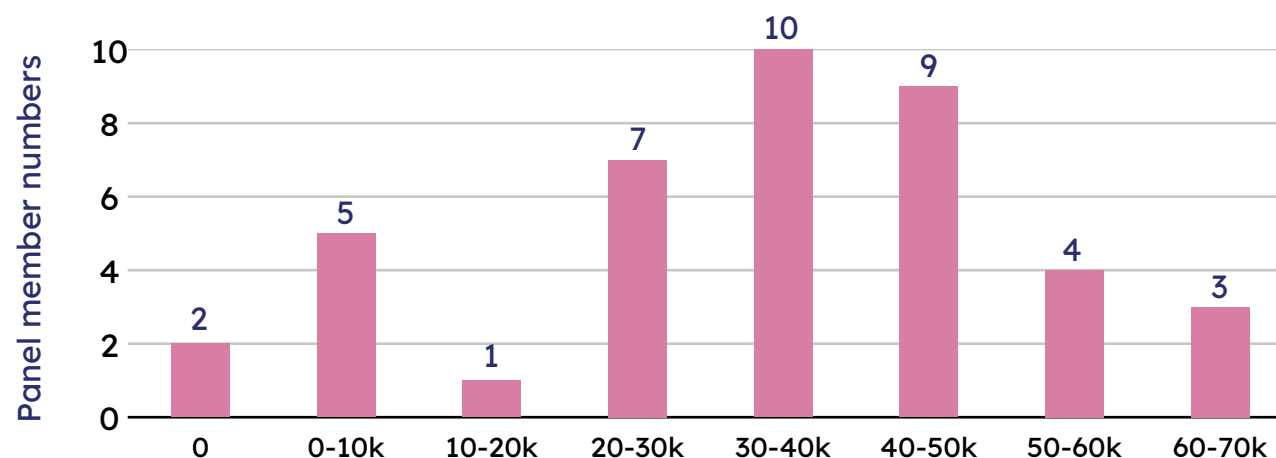
1 As an existing public servant, Colin Spivey does not receive remuneration for his Non-Executive Director role.

2 Three panel member board attendees completed their term and rotated out in 2023/24. The cumulative remuneration is included for comparison.

**Remuneration and Staff Report** continued**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 2024/25 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: Annual fees awarded 2024/25**

**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, 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.

For reporting purposes, panel and non exec day rate fees, are captured within salary figures, and are subject to national insurance.

## 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 2024/25.

## Bonuses

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

## Compensation for loss of office

No individuals were compensated for loss of office in 2024/25.



## 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<br>at pension age as<br>at 31/3/25 and<br>related lump sum<br>£000 | Real increase<br>in pension<br>and related<br>lump sum at<br>pension age<br>£000 | CETV at<br>31/3/25<br>£000 | CETV at<br>31/3/24 <sup>1</sup><br>£000 | Real<br>increase<br>in CETV<br>£000 | Employer<br>contribution to<br>partnership<br>pension<br>account<br>Nearest £000 |
|---|--|--|----------------------------|---|-------------------------------------|--|
| <b>Joanna McCreddie</b><br>Chief Executive                          | 5-10   | 0-2.5  | 121                        | 81                                      | 26                                  | -  |
| <b>Gary Gallacher</b><br>Head of Operations                         | 5-10   | 0-2.5  | 74                         | 47                                      | 17                                  | -  |
| <b>Michael Stevens<sup>2</sup></b><br>Head of Finance and Resources | 20-25 plus a lump<br>sum of 45-50  | 2.5-5 plus a lump<br>sum of 2.5-5  | 404                        | 328                                     | 57                                  | -  |
| <b>Michelle Nairn</b><br>Head of People                             | 10-15  | 2.5-5  | 156                        | 96                                      | 47                                  | -  |
| <b>Melanie Lowe<sup>3</sup></b><br>Head of Policy and Improvement   | 30-35  | 2.5-5  | 622                        | 548                                     | 49                                  | -  |

1 The pension benefits of any members affected by the public service pensions remedy which were reported in 2022/23 based on **alpha** membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2023/24 based on PCSPS membership for the same period.

2 & 3 Michael Stevens and Melanie Lowe have both had prior pension reassessed because 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 is 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 UK 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 (the ‘McCloud judgment’).

**Remuneration and Staff Report** continued

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on

31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. 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\*\*](https://civilservicepensionscheme.org.uk)

**Remuneration and Staff Report** continued**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 because of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

the member as a result of their buying additional pension benefits at their own cost.

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

**Real increase in CETV**

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

**Fair pay 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 2024/25 was within the range of £90k to £95k based on annualised, full time equivalent remuneration. The increase from 2023/24 is 7.5%. The increased level of award was considered by the board following several years of senior pay restraint which risked crossover with salaries of junior grades.

The median remuneration based on annualised, full time equivalent of staff is £36,074, which is a reduction of 2.9% compared to 2023/24. The reduction is due to greater numbers of staff in

**Remuneration and Staff Report** continued

lower grade bandings to support higher numbers of panel sitting days. The mid-point equates to 2.56 times the median remuneration of staff, up from 2.35 times in 2023/24. For staff below Chief Executive, the pay increases awarded in year were phased, with an increase of 2% for the first nine months, and 3% for the final three months, giving 2.25% overall in-year. This is in line with Scottish Government increases.

25th and 75th percentiles are £32,455 and £50,842, respectively. This provides that the highest paid employee range mid-point is 2.85 times the 75th percentile salary (up from 2.78 in 2023/24), and 1.82 times the 25th percentile salary (from 1.64 times in 2023/24).

In 2024/25, no staff member received remuneration of more than the highest paid Director. Staff remuneration ranged from £31,177 (full-time equivalent) to £92,500<sup>1</sup>.

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 CETV of pension.

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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, panel, and board member numbers and costs

Redress Scotland currently consists of two types of appointment. Permanent appointments are officially employed by Redress Scotland and are salaried employees. Panel and board members are appointed by Scottish Ministers and receive a day rate for work completed.

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

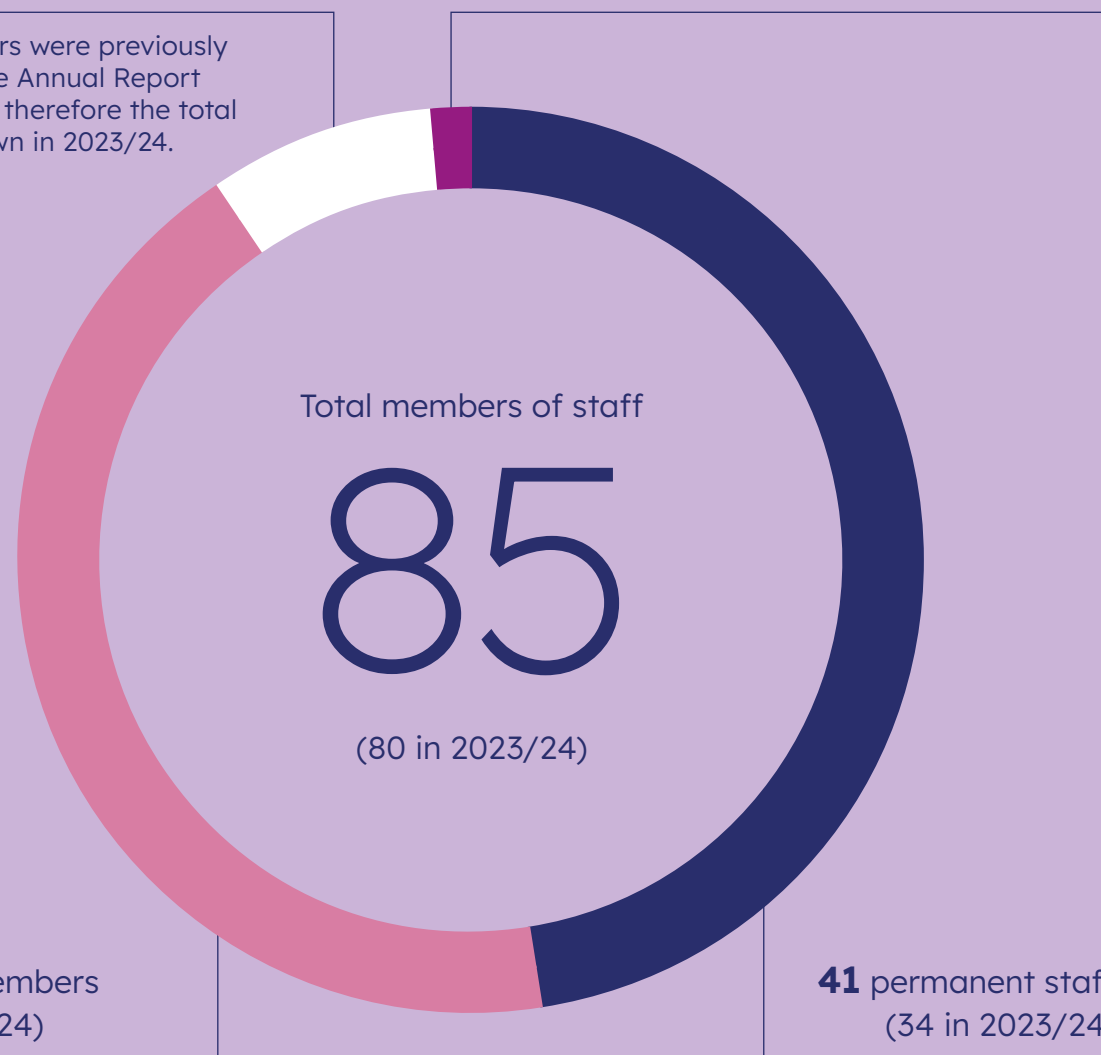
**7** board members  
(7 in 2023/24)

Board members were previously excluded in the Annual Report and Accounts, therefore the total of 73 was shown in 2023/24.

**1** contractor/seconded  
(1 in 2023/24)

**37** panel members  
(38 in 2023/24)

**41** permanent staff  
(34 in 2023/24)



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

|   | 2024/25<br>£000 | 2023/24<br>£000 |
|---|-----------------|-----------------|
| Salaries and wages  | 3,225           | 2,459           |
| Social security costs                                     | 346             | 262             |
| Other pension costs                                       | 500             | 376             |
| Payroll costs charged to capital projects                 | -               | -               |
| <b>Total – Statement of comprehensive net expenditure</b> | <b>4,071</b>    | <b>3,097</b>    |
| Contractors/secondees                                     | 19              | 32              |
| <b>Total</b>  | <b>4,090</b>    | <b>3,129</b>    |

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (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. Details can be found in the **resource accounts of the Cabinet Office: Civil Superannuation.**

For 2024/25, employers’ contributions of £491,865.23 were payable to the PCSPS (2023/4 £371,815.48) at the rate of 28.97% 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 2024/25 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 £3,644.75 were paid to an appointed stakeholder pension provider, Legal & 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 £166.50, 0.5% (2023/24 £192.07, 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 £307.53. Contributions prepaid at that date were zero.

**Staff Numbers by Gender**

As at 31 March 2025, Redress Scotland employed 41 permanent staff. Currently seven staff work part time, with varied working patterns and we have a further 11 staff on flexible working patterns and this is achievable as we are fully digital. Four staff have declared a disability.

**Breakdown of permanent and temporary staff by gender as at 31 March 2025****Female: 30**

Permanent staff: 30

Includes Senior Team<sup>1</sup>: 3

Temporary staff: 0

**Male: 11**

Permanent staff: 11

Includes Senior Team<sup>1</sup>: 2

Temporary staff: 0

**Total permanent and temporary staff: 41<sup>2</sup>**

1. Redress Scotland has one senior civil servant equivalent grade (SCS1), that being the Chief Executive (female).
2. This number differs from the 42 permanent plus temporary whole-time equivalents in the chart on [page 118](#), as the first table contains averages over the year, and this table is at a specific point in time.

**Breakdown of ministerial appointments by gender as at 31 March 2025****Female: 30**

Panel members: 28

Board members: 2

**Male: 14**

Panel members: 9

Board members: 5

**Total ministerial appointments: 44**

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 4.45%. A total of 452 business days were lost due to sickness absence.

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

**Staff Turnover Percentage**

Redress Scotland has set the KPI for staff turnover at no more than 10%. In the 2024/25 financial year we successfully recruited into all posts in the staffing structure on a permanent basis. We lost one member of staff and a replacement for that person was successfully recruited.

Staff turnover is therefore substantially under target at 2.44% which is an improvement over the 5% reported in 2023/24 financial year.

**Staff Engagement**

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

These initiatives include:

- we had two in-person team meetings, and this will continue into next year to ensure engagement and development on key areas of joint working and collaboration;
- we procured an HR system that is currently being implemented, and this will also be used as our intranet with a much better engagement platform to make systems more accessible for all;
- the Practice Development Group continues to evolve with panel member representation increasing to reflect the increasing numbers of panel members – this ensures they are actively involved in all changes that impact on operational practice affecting the work they do;
- we continue to use polls and questionnaires to establish preferences on the working environment, wellbeing and key priorities and developments;
- the People's Champions Group continues to lead on the delivery of our full team meetings with objectives of keeping people up to date, checking health and safety, discussing wellbeing, and ensuring engagement in a digital world;

**Remuneration and Staff Report** continued

- leading additional team development days where staff are involved in continuous improvement initiatives and development of the business;
- successful annual conference and AGM where all staff and panel members come together to celebrate the successes and look ahead. These sessions also include development and wellbeing activities;
- used opportunity when panel members were together to carry out additional improvement work and good practice in relation to updating the observer guidance, considering the work of the Practice Development Group, and identifying, addressing and escalation on panel concerns;
- delivered many in-person and online trauma and reflection events to ensure people are supported from a wellbeing perspective;
- completion of first “You Matter” survey for panel members and delivered a successful second annual staff survey to find how employees and panel members feel about Redress Scotland, its work and how they are supported. We continue to receive over 70% response rate for both surveys with engagement rates in excess of four out of five overall. Both surveys have working actions plans to ensure that the improvements identified in the survey feedback are implemented; and
- practice hubs being developed to ensure engagement with our panel member population as they continue to develop ways of working.

**Trade Union Facility Time and Costs**

Redress Scotland formally recognises the trade union bodies that support Scottish Government. At the AGM in March 2025, our first trade union representative was appointed and has established a Redress Scotland branch. The representative also sits on our People’s Champions Group.

We only have minimal current evidence due to the representative being appointed towards the end of the 2024/25 financial year, but preliminary evidence shows union time was circa 10% of the person’s employed hours. 58.1% of this time related to paid trade union activities as a percentage of total paid facility time.

If extrapolated across a full year against full cost of organisation salaries, this would equate to 0.15% of total salaries.

**Remuneration and Staff Report** continued**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 inclusivity. We will continue to develop our policies and practices to ensure we continuously 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.

We continue to 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.

Other areas of activity have included:

**Policy**

The Equality and Diversity Policy was updated following a new duty for employers to take reasonable steps to prevent sexual harassment and create a safe working environment. The new duty under the Equality Act 2010 came into force on 26 October 2024 and the Policy was updated and approved in December 2024. As a result, we have ensured that

the equality and diversity work plan will now include creation of a new e-learning module (currently still being developed) that will be in place early in the 2025/26 financial year. This will make it clear to all who work or provide services for or on behalf of Redress Scotland that we have zero tolerance of sexual harassment and encourage staff to report any incidents for them to be dealt with quickly.

We also introduced the Menopause Policy last year and updated our Family Friendly Policy in line with new legislation.

**Recruitment**

As an employer we align our resourcing principles to ensuring inclusivity and fair and equitable practices. Our recruitment practices encourage care leavers to apply for our vacancies, and we will guarantee an interview if the minimum criteria are met. As part of our equalities plan this year we presented a report and proposals on obtaining recruitment accreditations.

**Remuneration and Staff Report** continued

Five main areas were considered:

- Disability Confident
- Stonewall Diversity Champions
- Happy to Talk Flexible Working
- Carer Positive
- Age Positive

As most of our recruitment is complete and we have a full complement of staff and new panel members, it was agreed that with the introduction of the new HR system, we would support the inclusion of two new areas for 2025 and then re-consider the others again in 2026.

**Learning and Development**

We are committed to raising awareness of the importance of inclusion in all we do, and we have included a range of training activities in the last year which covered the following areas:

- Using behavioural science to help decision making – this covered employees and panel members, with a focus on unconscious bias in decision making.
- Menopause training to all employees took place in line with our new policy.
- We have scheduled additional training for line managers on menopause.
- We will be doing work on sexual harassment under our new policy with an e-learning module being developed.
- We are also exploring training on bias in communications styles for all our panel members for 2025/26.

**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 2024/25.

## 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 member costs will continue to rise as a result of pay awards. These unavoidable costs increase pressure on the overall public body baseline budgets. Throughout 2024/25, Redress Scotland continuously improved assurance, monitoring, and challenge to effectively manage expenditure and budgets.

## 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 148**.

**Parliamentary Accountability and Audit Report** continued

# Parliamentary Accountability Disclosures

## Losses and Special Payments

Redress Scotland experienced no material losses or special payments in the 2024/25 financial year.

## Fees and Charges

Redress Scotland was not subject to any material fees or charges in the 2024/25 financial year.

## Remote Contingent Liabilities

Redress Scotland does not currently have any remote contingent liabilities.

Consideration has been provided regarding potential impact of the 2022 Nursing & 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 2024/25 financial year.



**Joanna McCreadie**

Chief Executive, Redress Scotland

17 November 2025

## Independent Auditor's Report

# Independent auditor's report to Redress Scotland's body corporate, the Auditor General for Scotland, and the Scottish Parliament

## Reporting on the audit of the financial statements

### Opinion on financial statements

I have audited the financial statements in the Annual Report and Accounts of the Redress Scotland for the year ended 31 March 2025 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 accounts, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the 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 1 May 2025. My period of appointment is three years, covering 2024/25 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

**Independent Auditor's Report** continued

these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

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

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

**Risks of material misstatement**

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

**Responsibilities of the Accountable Officer for the financial statements**

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of

financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.



**Independent Auditor's Report** continued

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using my understanding of the central government sector to identify that the 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\*\*](https://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 Public Finance and Accountability (Scotland) Act 2000.

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the 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 Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

*Gillian McCreddie*

**Gillian McCreddie**

Senior Audit Manager  
Audit Scotland, 4th Floor  
8 Nelson Mandela Place  
Glasgow G2 1BT

17 November 2025

# Financial Statements

## **In this section**

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Annual Accounts 2024/25 133

Notes to the Accounts for  
year ended 31 March 2025 137

# Annual Accounts 2024/25

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

|   | Notes | 2024/25<br>£     | 2023/24<br>£     |
|---|-------|------------------|------------------|
| Staff Costs including panel and board members     | 5     | 4,071,030        | 3,097,135        |
| Depreciation and Impairment Charge                | 7     | -                | -                |
| Other Operational Expenditure                     | 6     | 435,986          | 571,565          |
| Net Operating Expenditure                         |       | 4,507,016        | 3,668,700        |
| <b>Comprehensive net expenditure for the year</b> |       | <b>4,507,016</b> | <b>3,668,700</b> |

The accounting policies and notes on [pages 137 to 147](#) form part of these accounts.

A breakdown of staff costs is provided within the Remuneration and Staff Report on [page 119](#).

## Annual Accounts 2024/25 continued

## Statement of Financial Position as at 31 March 2025

|  | Notes | 2024/25<br>£   | 2023/24<br>£   |
|--|-------|----------------|----------------|
| <b>Non-current assets</b>                    |       |                |                |
| Property, plant and equipment                | 7     | -              | -              |
| <b>Total non-current assets</b>              |       | -              | -              |
| <b>Current assets</b>                        |       |                |                |
| Trade and other receivable                   | 8     | 22,771         | 11,303         |
| Cash and cash equivalents                    | 9     | 770,045        | 569,117        |
| <b>Total current assets</b>                  |       | <b>792,816</b> | <b>580,420</b> |
| <b>Total assets</b>                          |       | <b>792,816</b> | <b>580,420</b> |
| <b>Current liabilities</b>                   |       |                |                |
| Trade and other payables                     | 10    | 421,511        | 302,099        |
| <b>Total Current liabilities</b>             |       | <b>421,511</b> | <b>302,099</b> |
| <b>Total assets less current liabilities</b> |       | <b>371,305</b> | <b>278,321</b> |
| <b>Taxpayers' equity and Other Reserves</b>  |       |                |                |
| General Reserve                              |       | 371,305        | 278,321        |
| <b>Total taxpayers' equity</b>               |       | <b>371,305</b> | <b>278,321</b> |

The Board approved these financial statements on 10 November 2025 and the Accountable Officer authorised them for issue on the date as signed.

Signed on behalf of Redress Scotland.



**Joanna McCreadie**

Accountable Officer, Redress Scotland

17 November 2025

The accounting policies and notes on **pages 137 to 147** form part of these accounts.

## Annual Accounts 2024/25 continued

## Statement of Cash Flows for the year ended 31 March 2025

|   | Notes | 2024/25<br>£       | 2023/24<br>£       |
|---|-------|--------------------|--------------------|
| <b>Cash flows from operating activities</b>                 |       |                    |                    |
| <b>Net Operating Cost</b>                                   |       | (4,507,016)        | (3,668,700)        |
| <b>Adjustments for non-cash items</b>                       |       |                    |                    |
| (Increase)/Decrease in Receivables                          |       | (11,468)           | 490                |
| (Decrease)/Increase in payables                             |       | 119,412            | 42,600             |
| Transfer of assets from Scottish Government                 |       | -                  | -                  |
| Depreciation on tangible fixed assets                       | 7     | -                  | -                  |
| <b>Net increase/(decrease)</b>                              |       | <b>(4,399,072)</b> | <b>(3,625,610)</b> |
| <b>Cash flows from financing activities</b>                 |       |                    |                    |
| Scottish Government funding for the year                    | 3     | 4,600,000          | 3,750,000          |
| <b>Scottish Government funding for the year</b>             |       | <b>4,600,000</b>   | <b>3,750,000</b>   |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |       | <b>200,928</b>     | <b>124,390</b>     |
| Cash and cash equivalents at start of year                  | 9     | 569,117            | 444,727            |
| Cash and cash equivalents at end of year                    | 9     | 770,045            | 569,117            |
| Net change in cash and cash equivalent balances             |       | 200,928            | 124,390            |

The accounting policies and notes on [pages 137 to 147](#) form part of these accounts.

## Annual Accounts 2024/25 continued

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

|  | Notes | General Reserve<br>£ | Total<br>£         |
|--|-------|----------------------|--------------------|
| <b>Balance at 1 April 2024</b>           |       | 278,321              | 278,321            |
| Net operating cost for the year          |       | (4,507,016)          | (4,507,016)        |
| Total recognised expenditure for 2024/25 |       | <b>(4,507,016)</b>   | <b>(4,507,016)</b> |
| Funding from Scottish Government         | 3     | 4,600,000            | 4,600,000          |
| <b>Balance at 31 March 2025</b>          |       | <b>371,305</b>       | <b>371,305</b>     |

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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

The accounting policies and notes on [pages 137 to 147](#) form part of these accounts.



# Notes to the Accounts for year ended 31 March 2025

## 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 2024/25 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) or 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 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

## Notes to the Accounts for year ended 31 March 2025 continued

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 to applications for either five years or two years after the final report from 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 and capital projects 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 2025 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 2025** continued**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 in the areas of IT maintenance and support, procurement shared services, grant funding, and recharges for use of Scottish Government electronic procurement cards (ePCs).

During the year, no Redress Scotland board or panel members have 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 where board or panel members have a connection.

**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.

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.

## Notes to the Accounts for year ended 31 March 2025 continued

### 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 its 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 considered 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 adopted early this year

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

#### c) Standards, amendments and interpretations issued but not adopted this year

Redress Scotland has considered the following amendments to standards, but they are not currently relevant to business activities:

**IAS 37** – provisions, contingent liabilities and contingent assets

**IAS 38** – revaluing intangible assets

**IFRS 18** – presentation and disclosure in financial statements

**IFRS 19** – subsidiaries without public accountability: disclosures

**Accounting for Social Benefits** – current transfers (IPSAS 42)

**TCFD based disclosures** – phase 2 (out of scope due to size)

### 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 closing to

## Notes to the Accounts for year ended 31 March 2025 continued

new applications after either five years, or two years after the final report from the Scottish Child Abuse Inquiry, whichever is latest. A date for the final report from the Inquiry has not yet been provided, therefore as at the end of this period, Redress Scotland remains a going concern.

A period of going concern will remain at this closure to new applications date to reach determinations on any residual applications on-hand and bring the organisation to a close.

### 3. Grant-in-Aid

|   | 2024/25<br>£ | 2023/24<br>£ |
|---|--------------|--------------|
| Total Grant-in-Aid credited to the General Reserve in the Statement of Financial Position | 4,600,000    | 3,750,000    |

The amount of Grant-in-Aid (GIA) 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 2025.

### 5. Staff Costs

|  | 2024/25<br>£     | 2023/24<br>£     |
|--|------------------|------------------|
| Wages and Salaries (including board and panel members) | 3,224,809        | 2,458,684        |
| Social Security Costs                                  | 345,902          | 262,068          |
| Other Pension Costs                                    | 500,319          | 376,383          |
|  | <b>4,071,030</b> | <b>3,097,135</b> |

## Notes to the Accounts for year ended 31 March 2025 continued

### 6. Other Operational Expenditure

| Running costs  | 2024/25<br>£   | 2023/24<br>£   |
|--|----------------|----------------|
| Board and staff costs – recruitment and training               | 29,365         | 46,226         |
| Audit Fees internal and external <sup>1</sup>                  | 42,589         | 48,698         |
| Travel and Subsistence   | 15,245         | 16,584         |
| Events and Accommodation                                       | 11,459         | 22,584         |
| Administration Costs   | 37,082         | 25,779         |
| Computer Costs   | 152,144        | 101,550        |
| Contractor Fees  | 19,433         | 32,127         |
| Professional Fees (including legal costs and external support) | 128,669        | 278,017        |
|  | <b>435,986</b> | <b>571,565</b> |

1 Auditor remuneration paid to Audit Scotland for the audit of the accounts is £30,330.

## Notes to the Accounts for year ended 31 March 2025 continued

## 7. Property Plant and Equipment

| 2024/25 <sup>2</sup>        | Leases<br>£ | Office<br>Equipment<br>£ | ICT<br>£ | Total<br>£ |
|-----------------------------|-------------|--------------------------|----------|------------|
| <b>Cost or Valuation</b>    |             |                          |          |            |
| As at 1 April 2024          | –           | –                        | –        | –          |
| Additions                   | –           | –                        | –        | –          |
| Disposals                   | –           | –                        | –        | –          |
| <b>At 31 March 2025</b>     | –           | –                        | –        | –          |
| <b>Depreciation</b>         |             |                          |          |            |
| At 1 April 2024             | –           | –                        | –        | –          |
| Provided in Year            | –           | –                        | –        | –          |
| Relating to Disposals       | –           | –                        | –        | –          |
| <b>At 31 March 2025</b>     | –           | –                        | –        | –          |
| <b>NBV at 31 March 2025</b> | –           | –                        | –        | –          |
| NBV at 31 March 2024        | –           | –                        | –        | –          |

| 2023/24                     | Leases<br>£ | Office<br>Equipment<br>£ | ICT<br>£ | Total<br>£ |
|-----------------------------|-------------|--------------------------|----------|------------|
| <b>Cost or Valuation</b>    |             |                          |          |            |
| As at 1 April 2023          |             |                          |          |            |
| Additions                   | –           | –                        | –        | –          |
| Disposals                   | –           | –                        | –        | –          |
| <b>At 31 March 2024</b>     | –           | –                        | –        | –          |
| Depreciation                | –           | –                        | –        | –          |
| At 1 April 2022             |             |                          |          |            |
| Provided in Year            |             |                          |          |            |
| Relating to Disposals       | –           | –                        | –        | –          |
| <b>At 31 March 2024</b>     | –           | –                        | –        | –          |
| <b>NBV at 31 March 2024</b> | –           | –                        | –        | –          |
| NBV at 31 March 2023        | –           | –                        | –        | –          |

<sup>2</sup> No purchases met the minimum threshold within the capitalisation policy in 2024/25 or in prior years.



## Notes to the Accounts for year ended 31 March 2025 continued

## 8. Trade and other receivables

|  | 2024/25<br>£  | 2023/24<br>£  |
|--|---------------|---------------|
| <b>Amounts falling due within one year</b> |               |               |
| Prepayments and Accrued Income             | 22,771        | 11,303        |
| Trade and Other Receivables                | –             | –             |
| <b>Total</b>                               | <b>22,771</b> | <b>11,303</b> |

## 9. Cash and cash equivalents

|  | 2024/25<br>£   | 2023/24<br>£   |
|--|----------------|----------------|
| Balance at 1 April 2024  | 569,117        | 444,727        |
| Net change in cash and cash equivalents  | 200,928        | 124,390        |
| <b>Balance at 31 March 2025</b>  | <b>770,045</b> | <b>569,117</b> |
| The following balances at 31 March 2025 were held in Government Banking services | 770,045        | 569,117        |

## 10. Trade and other payables

|  | 2024/25<br>£   | 2023/24<br>£   |
|--|----------------|----------------|
| <b>Amounts falling due within one year</b> |                |                |
| Trade Payables                             | 155,827        | 82,945         |
| Accruals and Deferred Income               | 265,684        | 219,154        |
| <b>Total</b>                               | <b>421,511</b> | <b>302,099</b> |

## 11. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS) which are described in the 'Civil Service Pensions' section ([page 114](#)). 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.

**Notes to the Accounts for year ended 31 March 2025** continued

## 12. Payments and Approvals £1,000 and greater

No payments were made during the Financial Year 2024/25 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 have 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 other 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.

### 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.

## Notes to the Accounts for year ended 31 March 2025 continued

### 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 Scottish Government in the form of Grant-in-Aid income of £4.6m, and charges for provision of services of £117.2k for IT services, £25.6k for provision of procurement shared services, and £19.9k recharges for electronic procurement card use including end of year adjustments.

In comparison to the previous year, income drawn down from Scottish Government has increased by 22.7% compared to 2023/24. This is due to the organisation having greater numbers of staff members supporting panels to deliver greater numbers of determinations on survivor applications. This also partly

explains increases of 34% in IT support costs as more staff require additional IT maintenance and support. The other contributing factor was that VAT had incorrectly not previously been charged on this support service, so VAT has now been included.

Conversely, procurement shared service costs reduced by 44.4% because all appropriate contracts are now in place, and therefore Redress Scotland agreed to halve its procurement support requirement. Government procurement card use has also reduced 36.2%, both due to contracts now being in place, and higher proportions of staff already having had equipment provided to support home working.

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 2025, 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 6 August 2024 is hereby revoked.

**Brian Taylor**

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

On behalf of the Scottish Ministers

Dated: 23 July 2025

## 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](https://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.”<sup>1</sup> 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 Ministers<sup>2</sup>. In Redress Scotland, the members of the board are one part of a larger group of members, collectively known as the *corporate body*.

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

## Key Words continued

### Capacity

When we talk about *capacity* in Redress Scotland, this is in regard to the number of decisions that can be made by the organisation and relates to the panel members, team members and other resources required in considering applications for redress.

### 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.

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 2023/24, 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’).

## Key Words continued

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. 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.

## Key Words continued

### 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.

#### 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 advance<sup>2</sup>.

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*.

#### 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).

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<sup>2</sup> Scottish Government (2024) Scottish Public Finance Manual. Available at: <https://www.gov.scot/publications/scottish-public-finance-manual/>



## Key Words continued

### 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 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.

### 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: 2024/25 – GOV.UK**  
([www.gov.uk](http://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

## Annual Report and Accounts **2024/2025**

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