

Annual Report & Accounts

2023-2024

Preserving the past | Recording the present | Informing the future



Contents

04 – 30 Performance Report

- Foreword from the Chief Executive
- Performance Report – Overview
- Performance Report – Analysis
- Detailed Analysis of Performance

31 – 64 Accountability Report for the Year Ended 31 March 2024

- Corporate Governance Report
- Remuneration and Staff Report
- Parliamentary Accountability and Audit Report

65 – 87 Financial Statements for the Year Ended 31 March 2024

- Statement of Comprehensive Net Expenditure
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Taxpayers' Equity
- Notes to the Financial Statements

88 Accounts Direction

89 Appendices

Foreword from the Chief Executive

I am pleased to introduce the National Records of Scotland (NRS) Annual Report and Accounts for 2023-2024.

This has been a year of delivery as NRS published the first outputs from Scotland's Census 2022, with much more data and analysis to follow. These publications are the culmination of many years of dedicated work, and they provide a robust basis for future public and private planning.



We introduced the Memorial Book of Pregnancy and Baby Loss Prior to 24 Weeks, a free voluntary service. Our records have been essential in assisting processes in Scotland's Redress Scheme for compensation for abuse suffered in care.

We vacated our premises at Ladywell House, a major undertaking for our Estates, Corporate Services and IT teams, and we reopened the doors at General Register House following completion of major repair and redecoration work in the Adam Dome. This magnificent space is once more open to visitors.

We have now begun an overhaul of the roof at New Register House to ensure that this historic archive building is maintained for many years to come.

We brought Scotland's past into the present with the first public display of the Declaration of Arbroath in 18 years, giving 30,000 visitors the chance to see this iconic document for themselves.

Our Statistical Services team continue to deliver high-quality, accessible statistical products that help to inform Scotland's future.

In the records management sector, our archivists continue to lead in collaborative assessment and training work. The Public Records Scotland Act team provide guidance and assistance to help improve record keeping across the country.

Our modernisation programme continues in Registration, with an increasing number of birth and death registrations now carried out remotely.

We've made more of our archive holdings available online than ever before, adding more than 300,000 new images to our research website ScotlandsPeople. As part of our long-term publication plan, this year's releases included new prison registers, lightkeepers registers and the records of the Scottish Women's Land Army and Forestry Corps.

Our extended digital archiving and website continuity services capture and preserve more of our digital heritage, this year including a special project to retain material on the coronation of King Charles III.

And overall, our operations and customer services are delivering for users with a survey this year showing a new high of 85.7% customer satisfaction.

I would like to thank all of my colleagues for their dedication over the past year in delivering such a wide range of complex projects and public services.

My summary can only scratch the surface of the varied services NRS provides. This report contains greater detail on all of our work and our planning for developing our services in the years to come.

I hope you enjoy learning more.

Janet Egdell
Interim Chief Executive

Performance Report – Overview

This section provides an overview of National Records of Scotland (NRS), its purpose and activities, structure, objectives and risks the organisation faced as well as the statement from the Chief Executive providing their perspective on the performance over the year.

Chief Executive Statement on Performance

I am pleased to reflect on the performance and achievements of NRS over this past year. Some of NRS most notable achievements are set out below.

The Statistics Directorate continued to deliver a wide range of high-quality statistical products to provide accessible and important data informing stakeholders and users about Scotland's population. This included the first results from Scotland's Census 2022, which were successfully published in September 2023.

Stakeholder engagement plans for these first outputs focused on three phases: ahead of the first release of outputs, at first release, and after first release. In support of this approach, NRS undertook a range of both targeted and general engagement to ensure public and professional confidence in the quality of census data. Following the first release, NRS have continued to work hard to finalise the census database from which NRS publish millions of statistics.

NRS were proud to work in partnership with National Museums of Scotland to exhibit the Declaration of Arbroath for the first time in 18 years. This was an immensely popular exhibition with over 30,000 visitors.

NRS accepted 13 new accessions into the NRS Digital Repository including the records of the Scottish Cabinet dating from 2008, which are now available to the public free of charge through ScotlandsPeople.

The results from this year's NRS Customer survey show that NRS has performed strongly with an unprecedented increase to 85.7% for customer satisfaction (81% in 2022-2023). This score is particularly noteworthy as nationally the trends for customer satisfaction are reducing year on year.

Following collaboration with Scottish Government policy officials and a working group including third sector representatives, NRS introduced the Memorial Book of Pregnancy and Baby Loss Prior to 24 weeks in October 2023. This was launched by the First Minister. This free, voluntary service gives those who wish to have a record of their loss the

opportunity to have an entry in the memorial book and receive a commemorative certificate. The introduction of the book has been positively received.

In the last year NRS have added circa 300,000 new images to the online collection of records available on Scotland's People, including the first Maps and Plans archival release.

Levels of post-pandemic usage in the Historical Search Room continue to increase with 4,958 (2,823 in 2022-2023) visits to the search room between April 2023 and March 2024 requesting 15,572 (11,161 in 2022-2023) productions. NRS had 993,000 users on the Scotland's People website, resulting in a total of 7,094,000 sessions and 85,000,000 page views.

Through a cross-organisational team, NRS successfully exited Ladywell House in Corstorphine on time and to plan. This move, set out in the Estates Strategy, will achieve efficiencies in the running of the NRS estate, following the conclusion of the Census 2022 Collect operations and a shift to increased hybrid working practices within NRS.

The NRS Estates team concluded works on the iconic Adam Dome in General Register House and re-opened the front door again to the public and visitors.

Principal Activities

NRS is a non-ministerial department of the Scottish Administration. It is headed by a Chief Executive who fulfils the role of two non-ministerial office-holders, the Registrar General for Scotland and the Keeper of the Records of Scotland.

NRS performs the registration and statistical functions of the Registrar General for Scotland and the archival functions of the Keeper of the Records of Scotland, including maintaining the archives as one of Scotland's five National Collections. NRS holds UK Accredited Archive status.

NRS collects, preserves and produces information about Scotland's people and history, and makes it available to inform current and future generations.

The organisation holds records spanning the 12th to the 21st centuries which touch on virtually every aspect of Scottish life and is the repository for the public and legal records of Scotland and many local and private archives.

NRS holds and makes available one of the most varied collections of records in Britain. The organisation provides a leadership role for archive and record professionals, and requires 250 named public authorities to submit records management plans for agreement by the Keeper.

The organisation oversees the registration of life events including births, marriages, deaths, civil partnerships, divorces and adoptions. NRS is also responsible for the statutes relating to the formalities of marriage and civil partnership, and the conduct of civil marriage, and for overall leadership of the registration service in Scotland.

The organisation takes the Census of Scotland's population every 10 years, prepares and publishes regular demographic statistics revealing the size and characteristics of the population and households of Scotland.

NRS has a global audience for its work, with people all over the world researching their Scots ancestry, accessing NRS records online or as part of a visit to Scotland, and the Scottish Register of Tartans attracts worldwide interest.



NRS Structure

NRS Chief Executive		
NRS Executive Management Team		
Director of Statistical Services	Director of Information and Records Services	Director of Operations and Customer Services
To deliver an optimum approach to all statistical services to maximise public value	To deliver modern information and archival services to maximise value across NRS and the wider public sector	To drive joined-up and customer-centred operations for NRS to improve customer value
Production, dissemination and promotion of demographic statistics, products; engagement with statistical community, Census 2022 design and processing, legislation and policy	Records management, policy and practice; conservation, storage and digital preservation; information governance; collection policy and practice; engagement with archival community; Census 2022 archiving	Customer and registration services, communications and marketing, channel management, service innovations
Director of IT Services	Director of Corporate Services/ Accountable Officer	Delivery Director
To deliver good-quality and integrated IT services which support the business requirements and deliver good value	To develop a business-focused strategy and deliver services that support the running of NRS	To provide leadership and management of NRS major programmes
End-to-end delivery of IT services including IT assurance, governance, design, build, test, operational management and security, cyber security and BAU transition	Strategy and planning, governance and performance, finance, risk and assurance, procurement/commercials, estates, organisation development	To shape and initiate a portfolio of business change; programme management; to deliver portfolio of NRS programmes and projects; cross-cutting business change function

Strategic Objectives and Goals

Vision: Improving lives, protecting rights and telling Scotland's story through our archives, registration and statistics.

Mission: Preserving the past, Recording the present, Informing the future.

Purpose: Enable Scotland's people to flourish through registration of vital events, informed decision-making, and access to public records and archives.

NRS Values:

- Customer Focused
- Professional
- Respectful
- Accountable

NRS Strategic Objectives:

- To share insights about the people of Scotland
- To deliver and improve on our service for customers
- To drive sustainable and affordable value through effective delivery, working collaboratively with others

In 2023-2024 NRS continued to build on the achievements of the previous financial years and were committed to:

- Publishing the corporate strategy – The NRS corporate strategy and strategic objectives were published in February 2024. Underpinning the strategy was an agreed prioritised strategic change portfolio outlining key priority deliverables: options for the future of population statistics, reviewing fees, income and charges and outlining future archive services (both physical and digital) as well as a number of IT, Estates, Customer, Statistical and Operational projects to continue to grow and improve NRS.
- Work continued on the underlying enabling activity around the capacity and capability needed to deliver on our corporate strategic priorities. Ensuring inclusivity, accessibility, sustainability and best value is central to all that NRS do.
- Evolve and embed the Ways of Working programme - transition to a ways of working programme delivering short-term hybrid working practices and facilitating medium and long-term flexible working arrangements.
- Work with a range of partners to deliver the Census Outputs activity in 2023 and 2024. Ensuring successful and lasting benefits for Scotland and informing the future of population statistics.
- Continue to deliver high quality public and statutory services to customers through online channels and in-person services. Continue to support the delivery of registration services through Local Authorities across Scotland. Undertake customer experience insight and start planning for new and enhanced digital services over the coming years.
- Deliver high quality statistics in line with UK standards and through enhancement of our statistical services. Working collaboratively with data partners to strengthen our administrative data and data modernisation.

- Deliver NRS archive services whilst continuing to grow engagement with stakeholders and the wider archive and recordkeeping sector.
- Continue to plan our programme of investment in digital archiving, long term storage and archive environment.
- Grow and invest in people, developing the organisation to enhance the way it operates, through investing in skills, knowledge management, leadership and capacity. Continue to mature governance to support people based approaches.
- Mature and embed a consistent approach to programme, project and change management. Strengthening controls, information governance, corporate enabling functions, digital capabilities and the NRS estate in order to deliver strategic priorities and statutory obligations.
- Improve and modernise IT services, both operational and change, through investment in infrastructure. Replacing legacy systems and adopting existing technologies and processes.

Performance Summary

Performance against NRS Key Performance Indicators (KPIs) has predominantly been maintained or improved throughout 2023-2024 as the impact of the COVID-19 pandemic and Census activity has eased.

The most impacted KPI was “Provide a response to 95% of all electronic queries to registration within 20 working days”. During 2023-2024 work was undertaken to catalogue the backlog of historical corrections that required investigation, and this work impacted performance. This KPI will be split for 2024-2025 into historic and current queries, to help monitor the reduction of historical cases and speed of response to new applications.

Cataloguing KPIs still reflect the impact of the pandemic as that work is retrospective and has also been impacted by other business pressures.

Principal Risks

Significant strategic risks that NRS faced in 2023-2024 included:

- Continued investment in the organisation and NRS estate is critical to meet delivery and legal obligations. Longer-term planning is underway to enable the organisation to continue to operate effectively and manage consequential risks.
- Continued pressures to find savings from the allocated budget remain challenging, in order to continue providing affordable and sustainable levels of required service to staff and stakeholders.

- The effective management of the NRS estate, noting financial and other challenges from :
 - exercising the lease break and subsequent departure from Ladywell House
 - environmental issues at Thomas-Thompson House
 - roof replacement project of New Register House
 - detailed restorative work on General Register House Adam Dome, which completed in 2023.
 - options considered for the West Register House mobile racking storage systems as part of the Strategic Storage Programme. Short term tactical solutions are in place to mitigate access issues to archival information
 - NRS continued working with Public Sector partners to develop a strategic outline business case for investment in additional physical archive storage space. Including consideration of digital archiving storage options
- Initiated discovery work for an outline business case to secure programme investment for Future of Population and Statistics
- Health and Safety projects remain prioritised within NRS
- The increased threat in relation to malicious and continuously evolving cyber-attacks and external data breaches e.g. Ransomware, Phishing, Data Leakage, Hacking or Insider Threat; and NRS preparedness for such events.
- Following growth in the size and cost of the organisations staffing cohort during the pandemic and in the peak years of the 2022 Census programme, work continues to return the workforce to pre-Covid levels and offboard temporary appointments from the Census programme. However NRS must ensure specialist skills are retained, including ongoing investment in our staff to support continued delivery of key strategic priorities and sustainably deliver positive outcomes for the people of Scotland.



Going Concern

NRS receives its funding from the Scottish Government and its annual operating budget is approved and published each year, as part of the Scottish Government's budget, by the Scottish Parliament. Funding requirements have been agreed with the Scottish Government that give our Board the reasonable expectation that NRS will have adequate resources to continue in operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the Annual Report and Accounts.

Performance Report – Analysis

The purpose of this section is to provide a detailed view of NRS performance over the period 1 April 2023 to 31 March 2024. The following analysis will demonstrate how NRS performed against priority outcomes.



Performance Measures

As part of the Scottish Administration, NRS contributes to the Scottish Government's purpose and key national outcomes however as a non-ministerial department, the organisation has developed its own strategy [National Records of Scotland Strategy 2024 - 2029 \(nrscotland.gov.uk\)](https://nrs.scot.nhs.uk/national-records-of-scotland-strategy-2024-2029).

NRS has adopted a number of Key Performance Indicators (KPIs), which are measurable values that demonstrate how effectively the organisation is achieving its objectives.

<u>Key Performance Indicators</u>	<u>2023-24</u>	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>
Online orders for certificates are dispatched within 15 days	98.99%	100%	100%	96.20%
Provide a response to 95% of all electronic queries to registration within 20 working days * new KPI for 2022-23	60.00%	100%	N/A	N/A
ScotlandsPeople customer enquiries are responded to within 3 working days	99.38%	93.98%	99.00%	99.68%
Historical and legal search services enquiries are responded to within 20 working days	99.61%	98.72%	99.60%	99.60%
Customer orders for records held on-site to be fulfilled within 30 minutes.	95.36%	75.69%	63.75%	Service not resumed
Customer orders for records held off site to be fulfilled within 24 hours.	100%	95.05%	97.00%	Service not resumed
Archive Accessions and Cataloguing Assessments in 5 days	94.88%	84.48%	100%	100%
All of our statistical publications are delivered on time in line with our published publication schedule	90.97%	96.48%	91.55%	91.00%
Cataloguing will commence for 90% of records within 24 months of accession	50.89%	N/A	100%	72.00%
40-50k records will be catalogued per year	18,836	11,435	5,863	17,252
98% of invoices are paid within 10 working days of receipt	98.13%	90.35%	98.90%	99.50%
95% of FOI requests are responded to within 20 working days of receipt	100%	96.04%	99.03%	98.17%
Ministerial correspondence is responded to within 20 working days of receipt	84.75%	88.19%	92.00%	96.92%
All formal complaints are responded to within either 5 days of receipt (Stage 1) or 20 working days (Stage 2)	81.41%	77.68%	80.15%	86.67%
The systems and channels through which we deliver our services are reliable, responsive and secure	99.91%	99.99%	99.96%	99.00%

Risk Performance

The 2022 Census Programme continued to work with a broad range of suppliers and stakeholders to complete the necessary preparatory work to enable the first Census outputs. These were published in Autumn 2023. NRS faced a number of risks and challenges in pulling together interdependent elements into a single live operational solution, not least in terms of a challenging delivery timeline, resourcing capacity and capability, and overall technical complexity. NRS risk management controls were a crucial and integral element in helping to identify and mitigate risk across the programme.

NRS achieved Cyber Essentials Plus re-accreditation, in March 2024. IT Health Checks (ITHC) were completed for NRScotland, Infrastructure and Registration Services. Outlying remediation activities commenced to address vulnerabilities identified from scans and ITHC reports. Overall, performance in managing digital and cyber risk remains paramount in the organisations priorities.

In February 2024 Dumfries and Galloway Health Board were victim to a significant cyber-attack. NRS uses IT infrastructure provided by the Board and some NRS data was stolen in the attack and published online. The breach was reported to Police Scotland, the Information Commissioner, the public and directly to individuals at highest risk following the attack. The Information Commissioner has reviewed NRS compliance and concluded that formal enforcement action will not be taken. Data sharing and data processing are recognised as areas of risk, and NRS continues to review and improve the way these arrangements are risk assessed and managed.

NRS introduced mechanisms and controls to look holistically at current and future staffing levels as part of the organisations recruitment and retention processes. This work is being led by the Work Force Planning Group. Part of the groups remit is to provide controlled measures to all proposed vacancies resulting in a detailed and processed approach to recruitment across the organisation.

NRS continue to invest in staff and ensured the workforce maintained the relevant skill sets, capability and knowledge. In addition this focussed on wellbeing, engagement and providing adequate learning and development opportunities. This work is led by the Ways of Working group.

NRS is nearing the culmination of a collection audit which commenced a number of years ago and is planned to conclude in 2024/2025. The work predominantly focuses on reconciliation and cataloguing of archival documentation. The outcome will be formally reported to stakeholders however the business risk is perceived to be low and the likelihood of a financial liability is currently assessed as remote by legal counsel.

Overall, Risk Management processes continues to be reviewed by the Audit and Risk Committee. More universal and risk register-based reporting at

wider Boards and Committees continues ensuring awareness and actions on risks are at the forefront of discussion.



Review of Financial Performance

The purpose of our Annual Report and Accounts is to provide detail of the organisation's administration expenditure.

The budget approved by the Scottish Parliament for NRS operating costs was £29.056m (£60.260m 2022-2023) revenue and £3.500m (£2.600m 2022-2023) capital.

The financial outturn for 2023-2024 is summarised in the table on [page 15](#).

The total resource Departmental Expenditure Limit (DEL) outturn, excluding depreciation, is £26.533m (£56.673m 2022-2023). The decrease in resource DEL expenditure in 2023-2024 compared to 2022-2023 is as a result of expenditure on the Scotland's Census 2022 Programme.

Total operating costs for the year reduced by 53% from 2022/2023. Overall, running costs were within budget by £23k or 0.09% and depreciation by £4k or 0.16% bringing total operating costs within budget by £27k or 0.09%.

Capital expenditure for the year was £3.316m (budget £3.500m) with 94.7% of the available budget being utilised. Capital expenditure increased by £937k from 2022/2023.

Table - Financial Performance

	Draft Budget 2023-2024 £000s	Budget adjustments during year £000s	Final Budget 2023-2024 £000s	Actual 2023-2024 £000s	Variance £000s	Actual 2022-2023 £000s
Operational Costs (excluding depreciation)	32,100	906	33,006	32,845	-161	63,812
Less Retained Income	-5,800	-650	-6,450	-6,312	138	(7,139)
Total Resource DEL (excluding depreciation)	26,300	256	26,556	26,533	-23	56,673
Depreciation (Ringfenced non-cash DEL)	2,700	-200	2,500	2,496	-4	2,979
Net Resource	29,000	56	29,056	29,029	-27	59,652
Capital DEL	4,000	-500	3,500	3,316	-184	2,379
Total	33,000	-444	32,556	32,345	-211	62,031



Social, Community and Human Rights

NRS has a diverse community of stakeholders and provides an important

function in the cultural, social and economic life of Scotland. NRS works in line with the Scottish Government's objective to commit to creating a modern, inclusive Scotland that protects, respects and realises human rights for people in Scotland and the UK. NRS respects all human rights and in conducting business regards human rights most relevantly when dealing with customers and stakeholders.

The registration of births, deaths and marriages provides a key statutory interaction with the state for citizens of Scotland.

The census and the demographic statistics NRS publishes inform local and central government policies including service planning and equalities monitoring.

The organisation works with public bodies across Scotland to deliver trusted, reliable and authentic records of Scotland's public administration, underpinning citizen rights, and supporting democratic accountability and transparency.

NRS has a zero-tolerance policy towards fraud, bribery and corruption.



Sustainability Statement

The Scottish Government's target for net zero carbon emissions by 2045, as set in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, requires NRS to increase its focus on sustainability to allow the Scottish Government to meet its ambitious target for the benefit of Scotland's environment, people and prosperity. NRS continues to embed processes across the organisation to plan for the delivery of the Scottish Government's targets.

NRS strategic commitments are set out in the corporate strategy and these are further developed into business priorities for the year. Delivery of the projects and improvements programme is overseen by the Digital Strategy Board, which supports NRS to deliver its purpose more effectively, in collaboration with stakeholders, ensuring consideration of statutory duties in assessing the impact of projects against specific, duty relevant criteria. NRS is committed to climate and sustainability obligations. This commitment is reflected in the Environmental Policy and our Procurement Strategy, which commits NRS to making more sustainable choices.

In compliance with statutory reporting duties, NRS submitted its completed NRS Climate Change Duty report to Sustainable Scotland Network in November 2023 for the reporting period 2022-2023 and work is already underway to prepare and submit the report for the 2023-2024 period. This process involves regular engagement across all business areas to raise awareness, stimulate identification of opportunities and

gather reporting information.

Individual departments and roles have an interest in aspects of climate change, in particular within the business areas of Estates, Procurement and IT, and NRS continues to take forward actions to co-ordinate the management of climate change action. A key part of this is the new, permanent post of NRS Climate Change and Sustainability Manager which has been recruited with the successful candidate taking up post during April 2024. This role will be instrumental in supporting NRS in identifying, developing and implementing positive change toward meeting climate and sustainability objectives.

NRS Carbon Management Plan (CMP) 2011-2016 is due to be renewed and will be rebranded to best reflect NRS efforts and required actions in terms of further carbon emissions mitigation and adaptation to climate change. The rebranded plan is work in progress and will take into account the unique historical buildings and function as an archive. The plan will showcase projects and initiatives implemented to date, include an assessment and gap analysis on current position to inform a plan of action and will effectively map the required NRS journey to Net Zero. The existing NRS Environmental Policy will also be reviewed alongside the developing plan to ensure it remains fit for purpose.

During the 2022-2023 financial year, NRS replaced its vehicles with a decarbonised fleet and it is now advanced in disposing of the last vehicles from the former fleet. NRS has adopted the SG zero emissions target to help Scotland meet the 2045 Net Zero target and this includes the commitment to decarbonise public sector fleet vehicles by 2025. NRS was able to deliver this ahead of target. Additional EV chargers were installed as part of that initiative to support the decarbonised fleet.

A major project is now on site at category A listed New Register House to overhaul the roof of this purpose-built Victorian building. A key aspect of the project requirements was to future proof the building to address climate change, specifically implementation of adaptations to improve the rainwater discharge capability in response to the increased frequency of severe rainfall events. Adaptations to improve thermal performance of the building fabric (insulation) are also included. NRS has engaged external professional services to support and provide assurance around the planning, development and delivery of this strategic project.

NRS are members of the Sustainable Scotland Network, 4 (SSN), which supports public sector action on sustainability and fulfilment of the Climate Change Duties. In addition, NRS continued progress on digitisation of records which will allow increased access to our records online. This will reduce the need for in-person visits, therefore reducing the need for travel and movement of records. The Census 2022 programme was delivered as digital first, which is likely to have had a significant impact on our CO₂ emissions.

Waste Management

NRS continues to divert almost all of its waste from landfill to recycling. Waste generation has reduced significantly with the support of hybrid and flexible working practices. As office requirements reduce, sustainable methods of disposing of surplus furniture and IT equipment will continue to align with sustainable procurement and circular economy policies.

Energy Management

Maximising efficiency in the use of NRS estate is part of a key strategic review of the use of the estate. A phased approach to improving energy control and management tools will be implemented across buildings to ensure continuous monitoring and response.

NRS has recently awarded new Facilities Maintenance Contracts for Hard and Soft Services which start in May 2024 and the Estates team will work with the new suppliers to review and improve energy management across the estate.

Green Projects

Adaptation forms a critical outcome in the design criteria as part of the planning for the major roof overhaul of the Grade A listed New Register House.

Climate Change Adaptation Feasibility studies have recently been completed by NRS Professional Services team for the four NRS buildings and the output reports are under review. These major reviews include extensive recommendations setting out what NRS needs to do to meet the SG net zero carbon target of 2045 and this will inform the pipeline of major investment and strategic Estates projects over the next decade and beyond.

Detailed Analysis of Performance

The work of NRS is hugely varied and touches the lives of everyone in Scotland. What links it all is commitment to delivering public value and excellent customer service, and to our purpose; to collect, preserve and produce information about Scotland's people and history and make it available to inform current and future generations.



Statistical Services

The Statistics Directorate continued to deliver a wide range of high-quality statistical products to provide accessible and important data informing our

stakeholders and users about Scotland's population.

NRS statistics have been used to inform national and Local Government, Parliament, the private and third sectors, and the public and society in general on matters of great importance. The continued delivery of trusted high quality evidence has played a vital role in supporting key policy and funding decisions and informing broader public debate.

NRS produced analyses of significant importance on how Scotland's population continued to change in size and structure, on how life expectancy and mortality has impacted population, and statistics on the type of households. The NRS Registrar General Annual Review drew together key headline evidence, presenting it in an impactful and accessible manner.

NRS make a range of statistical publications available on the website. These cover the broad areas of population, migration, households and vital events (births, deaths and marriages). NRS also developed publications to increase accessibility, readability and increase the reach and impact of statistics. The information communicated has been used to inform and shape public debate and policy around key public health issues.

Through the work to maintain the NHS Central Register NRS have assisted the movement of medical records as patients moved between areas of Scotland and between Scotland and the rest of the UK.

NRS provided a trusted third party indexing service enabling data to be de-identified for data linkage in Scotland in collaboration with our delivery partners, Public Health Scotland (PHS) and Edinburgh Parallel Computing Center (EPCC), to enable policy-relevant research for the public good.



Information and Records Services

Preservation Services

NRS accepted 13 new accessions into the NRS Digital Repository including the records of the Scottish Cabinet dating from 2008, which are now available to the public free of charge through ScotlandsPeople. Six monthly integrity checks were undertaken on the NRS Digital Repository to ensure that the digital collection remains safe for the nation. The Web Continuity Service ran special web archive captures on the Coronation of HM King Charles III, and undertook special collecting to preserve a small proportion of Twitter content, before the technical basis of the platform changed forever. The Service supported the website rationalisation of several public bodies: Public Health Scotland, Historic Environment Scotland, and Scottish Government, with associated public finance savings. NRS updated the Selection Policy for the Web Archive.

Sasine Abridgements were returned to the Adam Dome, as part of the

General Register House front door re-opening. Ten letters patent and 30 commissions were sealed under the Great Seal of Scotland.

NRS were proud to work in partnership with National Museums of Scotland to exhibit the Declaration of Arbroath (3 June – 2 July 2023) for the first time in 18 years. This was an immensely popular exhibition with over 30,000 visitors.

Work is underway to develop NRS's long-term requirements for both physical archive storage and digital archiving in light of the challenges currently faced around physical space and capacity to deal with digital records in the large volumes NRS will be receiving in the future.

Information Governance and Security

NRS continued to build strong information governance and security processes which support and enable NRS in its statutory functions around the acquisition, production, preservation, sharing and disclosure of information. The strength of those arrangements was recognised in an internal audit of NRS data governance and management in 2023, and in the continued accreditation of NRS as an approved data processing environment under the Digital Economy Act by the UK Statistics Authority.

NRS received 598 data subject access requests during 2023-2024. This is a 220% increase compared to the number received in 2021-2022. The continuing rise was driven by requests for evidence to support applications to Scotland's Redress Scheme. The number of requests and their complexity hampered NRS's ability to meet the statutory deadline for response to some cases during the year.

As part of the programme to vacate Ladywell House in 2023, NRS recorded, reviewed and tracked the corporate information assets in all formats to their destinations. This significant update to NRS records management arrangements will facilitate continued business use of those assets and their preservation as archives.

Archive Depositor Liaison

Collections deposited with NRS in year included records of the Crown Office, the Scottish Government, and Church of Scotland congregations from across the county (and overseas). However, due to pressures on archive storage space NRS were unable to receive large transfers of physical records from depositors.

NRS engaged with depositors throughout the year to understand the impact of the lack of archive storage space, and to improve information governance arrangements for records already transferred to NRS. NRS also made improvements to the administration of the statutory retransmissions service.

NRS records hold vital information about Scotland's citizens, and very high numbers of requests were dealt with in connection with applications to Scotland's Redress Scheme for compensation for abuse suffered while in care. This impacted on performance of other key tasks including cataloguing, which is reflected in the KPI table on [page 13](#).

Records and Archives Engagement

Although impacted by budgetary constraints and staff vacancies during 2023-2024, NRS continue to work closely with a wide range of external Scottish stakeholders and record-holding bodies, helping to lead, support, and drive forward improvement in the Scottish archive and recordkeeping sectors and to promote strongly the visibility and expertise of NRS, nationally within Scotland and also across the four nations.

NRS is one of the Scottish partners for UK Archive Accreditation and contributed to several UK assessments as well as recruiting and training new assessors. NRS joined a newly formed Home Nations' forum across the UK's four nations to discuss sectoral issues and worked with the Scottish Council on Archives to collate and present views of the sector following changes to fire service monitoring of alarms.

NRS concluded follow-up data analysis on a project to quantify and prioritise NRS's archive cataloguing activities which will inform future work plans. The use of the National Register of Archives for Scotland services to researchers and private owners has continued to grow strongly.

The Keeper's 2022-2023 report on the Public Records (Scotland) Act 2011 was published and laid before Parliament in December 2023 and NRS continues to support the Scottish recordkeeping sector on behalf of the Keeper through ongoing assessment of Records Management Plans and Progress Update Reviews. NRS hosted a series of hybrid and online events at which over 748 stakeholders were engaged with. NRS also participated in the internationally convened Microsoft Customer Advisory Board and the Information and Records Management Society UK conference.



Operations and Customer Services

The results from this year's NRS Business Benchmarking Customer survey show that NRS has performed strongly with an unprecedented increase to 86% for customer satisfaction (81% in 2022-2023). This score is particularly noteworthy as nationally the trends for customer satisfaction are reducing year on year. With significant increases in scores for ethos, customer experience and emotional connection with services, this evidence, taken directly from customer feedback, demonstrates that NRS are leading the way in developing a customer-centric culture.

Registration

NRS oversees and supports the registration of births, still-births, deaths, marriages, and civil partnerships which is carried out by local authority registration services. NRS also has teams who carry out other services such as re-registration, corrections and examination of statutory records, celebrant authorisation, and applications for a change of name.

Following the introduction of legislation to enable permanent provision of remote registration in September 2022, customers now have the option to attend and register an event in person or remotely using telephone or video call. In 2023-2024, 40% of birth and 85% of death registrations were carried out remotely.

Following collaboration with Scottish Government policy officials and a working group including third sector representatives, NRS introduced the Memorial Book of Pregnancy and Baby Loss Prior to 24 weeks in October 2023. This free, voluntary service gives those who wish to have a record of their loss the opportunity to have an entry in the memorial book and receive a commemorative certificate. The introduction of the book has been positively received.

In March 2024, NRS took another step forward on its digital journey by implementing a new digital data transfer system to eliminate the previous paper process of transferring registered pages from Local Authority registrars to NRS to be published and preserved. These registers are now stored electronically, reducing the requirement for storage of paper pages and significantly reducing the carbon footprint of registration in Scotland.

Scotland's People

In 2023-2024, NRS had 993,000 (1,484,852 in 2022-2023) users on the Scotland's People website, resulting in a total of 7,094,000 sessions and 85,000,000 page views.

In the last year NRS have added circa 300,000 (385,000 in 2022-2023) new images to the online collection of records available on Scotland's People, including the first Maps and Plans archival release.

These online records releases included 79,358 index entries and 3,282 images of Prison registers including Edinburgh (Calton) Bridewell, Edinburgh (Calton) Prison and Largs Prison. Prison registers were maintained by each Scottish prison and record details of prisoners who were in custody, both tried and untried. They recorded daily admissions to prisons and are a valuable source of information for both family and social historians.

In July 2023, 1,646 index entries and 1,630 images of Lightkeepers' registers were released. Lightkeeper registers give career histories for each keeper, noting their full name, lighthouses worked at, promotions, demotions and date of retiral. Later volumes also record the lightkeeper's date of birth.

In November 2023, a total of 19,829 index entries and 20,843 images were displayed on Scotland's People of Scottish Women's Land Army. Only entries for individuals over 100 years old are displayed on Scotland's People, and this updates on 1 January each year until all of the entries are available online. These records are of particular interest to family historians hoping to learn more about the lives led by their female relatives. Each card can give insight into the training given to new recruits, where they worked and reveal why they left their post.

In March 2024, 865 records of Coal Board Statutory Working Plans covering most of the central belt of Scotland were released. These plans were created between 1955 and 1989 as a response to the Mines and Quarries Act 1954. This act required mining managers to keep accurate plans of abandoned and active workings in the mine, as well as all other workings within the boundaries of the mine or within a prescribed distance of the mine.

NRS continue to add new Cabinet Records with 902 entries and corresponding images uploaded to Scotland's People in early January 2024. Historical records of the Scottish Cabinet are archived at NRS and made available to the public once they are more than 15 years old.

The entries of people who were born in Scotland in 1923 are now available to search and save on Scotland's People. They are part of over 250,000 images released in January 2024, comprising 64,545 death entries in 1973, 111,902 birth entries in 1923 and 43,747 marriage entries in 1948.

During 2023, following a robust procurement exercise, the Scotland's People Website Services contract was awarded to CACI Ltd. CACI Ltd is a leading supplier of integrated marketing, location planning and ICT and network services, and they currently support ScotlandsPeople services. The implementation period for the new service began in November 2023 covering user research, discovery and design by the end of March 2024. The project has now moved into build and test phases with live running of the new web service planned for September 2024.

On Customer Relationship Management (CRM), NRS has made significant strides during the year. All service messages templates have been updated and transferred to the new Adestra platform resulting in better engagement. The NRS database includes over 2 million customers of whom about 230,000 have actively subscribed to the NRS newsletter. NRS sent a total of six newsletters tied into the schedule of new record releases including Coal Board Plans, Lightkeeper registers, Edinburgh and Largs prisons, and Scottish Women's Land Army records.

Between April 2023 and March 2024, NRS completed 107,000 (99,000 in 2022-2023) birth, death and marriage certificate orders and in the same period we handled around 72,000 (86,000 in 2022-2023) online enquiries for help and support from our customers.

Historical and Legal Search Services

Levels of post-pandemic usage in the Historical Search Room continue to increase with 4,958 (2,823 in 2022-2023) visits to the search room between April 2023 and March 2024 requesting 15,572 (11,161 in 2022-2023) productions.

Demand for appointments to view adoption records remains high with 210 (264 in 2022-2023) appointments being attended between April 2023 and March 2024.

The digital delivery model for legal copies remained in place as a popular and efficient service improvement with 17,097 (18,875 in 2022-2023) enquiries for legal copies satisfied between April 2023 and March 2024. Legal firms can now use the Historical Search Room to conduct speculative searching, and imaging of original records continues in response to user requests.

Scottish Register of Tartans

The number of tartans registered on the Scottish Register of Tartans website during 2023-2024 was 400 designs compared to 398 the previous year.

Notable registrations included: the 'AI (Artificial Intelligence)' tartan, created using Artificial Intelligence technology; the 'Billie Jean King' tartan, designed for the 80th Birthday of Billie Jean King, incorporating colours from the Billie Jean King Enterprises Logo & the 'Billie Blue' Winners Jacket; and the 'King Charles III' tartan, registered in the same year as the Coronation.

Currently we have over 20,300 customers registered, an increase of 1,700 from last year. Personal named tartans continue to be the most popular category accounting for 197 (49.3%) of tartans registered in the last year.

Outreach and Learning

In Outreach and Learning NRS spent 2024-2024 recovering further the in-person services and collaborative work with external institutions and people to pre-Covid levels; while continuing to create and publish materials that promote and help users access archives.

In total, NRS hosted eight learning workshops for a range of school children, university students and interested groups, engaging 117 visitors, and hosted, gave and participated in 25 talks and speaking events, engaging 1,389 attendees. Of particular note was the partnership in a new Remembrance event with The Royal Scots at Dalkeith Palace (with over 154 visitors); the promotion of the new acquisition of the Papers of the Balfour Family of Whittingehame with a public talk to the East Lothian Antiquarian and Field Naturalist's Society titled 'The Balfour Legacy:

Exploring the private papers of the Balfour of Whittingehame family' (100 attendees); and a series of talks exploring the Declaration of Arbroath over May and June.

The display of the Declaration of Arbroath at the National Museum of Scotland was the only exhibition during the year as, due to roof renovations across our buildings, in-house exhibition space was temporarily unavailable.

Working with colleagues across OCS, NRS created and published guides to promote access to several new record sets, including the release of the Registers of Lightkeepers and the index cards of the Women's Land Army. In total, 12 articles for Scotland's People; three record guides; four features for the NRS website; 12 blog posts; and eight new public talk videos were published. NRS also finished a significant piece of work creating a 3D, remotely accessible version of the Archivists' Garden that incorporates a virtual space, written information, video and images into a single resource. These were promoted via online channels, and through five Scotland's People newsletters.



IT Services

NRS IT Services have continued to deliver a programme of technology modernisation and reducing our technical debt and legacy systems. In addition to delivering key IT elements of the wider NRS corporate strategic change portfolio, IT services delivered a full hardware refresh. Work continued to modernise core network services and NRS continue to work closely with Scottish Government and digital partners to mature use of cloud-based services.

NRS IT teams continued to collaborate closely with NRS colleagues across Registrations, Statistics and Information Records Services to streamline processes and increase end-to-end operational efficiency. Work continued to improve the resilience and security of data sharing services.

IT Services continued to play a key enabling role to support NRS staff adapting and evolving new ways of working, particularly following the exit from Ladywell House. Key activities included providing hardware and technical support for new collaboration spaces, increased meeting rooms and hot desk services, with continuous improvements to support ongoing hybrid working arrangements.

NRS IT service provision remained excellent throughout the year with the service KPI exceeded.

Census 2022

NRS IT Services supported the Census 2022 programme throughout 2023-2024. NRS IT supported the collection of Census returns data, data processing and initial Census Outputs. Technical processes and solutions

were managed to ensure collection, processing of information and the provision of management information were supported in a secure and compliant manner.

Cyber Security

NRS is responsible for the storage and processing of large volumes of citizen data. The protection and security of that data is critical to the operation of NRS and to ensure trust in public services.

The NRS Cyber Security Team have continued to support Scotland's Census 2022 programme. A full programme of assurance, operations and support was put in place to provide appropriate cyber security protections at all stages of the programme.

The Cyber Security team have continued to strengthen and mature their capabilities, vulnerability management and security event monitoring and alerting. NRS secured Cyber Essentials accreditation and Cyber Essentials Plus accreditation in 2023- 2024. NRS maintained its Public Services Network (PSN) Code of Connection compliance certificate required to offer its legislative mandated Registration Services to Local Authorities.

Risk management, asset controls and reporting processes have been maintained to ensure robust management of technology risk.



Corporate Services

NRS's Strategy for 2024–2029 was published on 9 February 2024 and Corporate Services has continued to work jointly with the Delivery Directorate and the Executive Management Board to shape and deliver a change portfolio to help achieve NRS's strategic goals. Corporate Services has provided professional support to a range of corporate programmes, including Census and Population Statistics, ScotlandsPeople and Archive Storage.

Through a cross-organisational team NRS successfully exited Ladywell House in Corstorphine on time and to plan. This move, set out in the Estates Strategy, will achieve efficiencies in the running of the NRS estate, following the conclusion of the Census 2022 Collect operations and a shift to increased hybrid working practices within NRS. This delivery was complemented by a Ways of Working programme to examine and support new working practices, with the Estates team developing increased hot desk and hybrid working capacity in the remaining estate.

The NRS Estates team concluded works on the iconic Adam Dome in General Register House and re-opened the front door again to the public and visitors.

NRS awarded the contracts for the roof replacement of New Register House, with strong working between Procurement, Estates, Commercial

and Finance teams alongside Operations and Customer Services and Information and Records Services.

NRS also reached the conclusion of significant collaborative work to retender the Hard and Soft Facilities Management (FM) contracts. These contracts are critical to the maintenance of NRS buildings to ensure that they function to enable services to be delivered with comfort, safety and efficiency.

The Business Management Unit (BMU) continued to manage and support the Corporate Governance processes for NRS and ensure compliant and transparent organisational decision making. The team also provided direct support for the incoming interim Chief Executive. During the year, NRS has moved business continuity, planning, reporting and risk management into the BMU to streamline alignment of functions. BMU has been coordinating a review of strategic monitoring, review and reporting information, including key NRS performance and planning targets. This work continues although it has been implementing improvements to the robustness of information and synthesising the reporting across appropriate NRS governance. In addition, work commenced to review the corporate risk framework and improve business continuity planning through lessons learned from incidents and the running of an internal resilience exercise. This work will conclude during 2024-2025.

Following the publication of the NRS's Mainstreaming Equality Duty Report 2023¹, which included an indicative equalities action plan, NRS has, through the EDI Assurance Group, continued work to develop and implement the final action plan.

Throughout the year, NRS Finance and Human Resource teams have been working closely across business areas to improve work force planning. This has helped to identify efficiencies and streamline activities across the organisation, allowing NRS to deliver activities within budgets. The Finance and Commercial teams have also been leading consideration of a fees and income project.

NRS continues to deliver the priorities of the Corporate Health and Safety Strategy for 2023-2026. In 2023 there was a reduction in both employee and contractor injuries, and reported near misses, compared with the previous year. In 2023-2024 there were no RIDDOR² reportable employee injuries, which represent the more serious injuries reported to the Health and Safety Executive (HSE), compared with one in 2022-2023.

NRS has been reviewing procedures for assisted emergency fire evacuation across its estate and these are near final for implementation. A new Fire Safety Group is being set up as a sub-group of the NRS Health and Safety Committee to drive continuous improvements in fire safety, both for life safety and asset protection. Plans are also underway to

¹ <https://www.nrscotland.gov.uk/about-us/corporate-information>

² [Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013](#)

establish a Fire Safety Stakeholder Group to improve the level of communication and engagement on fire safety matters with key staff groups. The NRS Health and Safety Committee has also agreed a Stress Management Framework which sets out how NRS will protect the safety, health, and wellbeing of staff from ill health associated with stress.

In accordance with the obligations under the Procurement Reform (Scotland) Act 2014 Section 18(2) NRS publishes an Annual Procurement Report of procurement activities on regulated procurements. Information on individual regulated procurements completed (including procurements through collaborative framework contracts) are detailed in the Annual Procurement Report. The report also contains a forecast of planned regulated procurements. A copy of the reports can be found on the Procurement page on the NRS website³ or on the documents section of NRS buyers page on Public Contracts Scotland (PCS)⁴.



Delivery Directorate

NRS Delivery Directorate continued to mature and embed the project, programme and change capacity and capability in NRS. Delivery colleagues worked collaboratively with services across NRS to capture and prioritise a 1 to 5 year strategic change portfolio. The agreed portfolio of projects and programmes underpins the refreshed NRS Corporate Strategy.

The Census Project Management Office (PMO) transitioned to the Delivery Directorate ensuring closer alignment, consistency and learning in the NRS governance and assurance framework. Maintaining a robust oversight and management of change activity allows NRS to balance investment in change with the continued delivery of statutory services.

Delivery Directorate continued to improve its governance framework and developed a strategic portfolio dashboard report to provide one source of truth of strategic change progress to be used across all NRS governance Boards and Forums. This allows NRS to make informed decisions, secure approvals to manage delivery progress throughout the whole change lifecycle, ensuring an appropriate level of assurance, compliance, scrutiny and auditability.

In addition to maturing project governance, standards and documentation, NRS also started work to improve its project closure, benefits realisation and risk management. The Delivery Teams worked in collaborative partnership with service areas to deliver projects and change; including various office exits, embedding new flexible working practices, archive environment work, storage initiatives, and various Data, Estates and IT initiatives.

The Cross Organisational Change Group was established to identify new change opportunities, synergies, gaps, savings and dependencies across

³ <https://www.nrscotland.gov.uk/about-us/procurement>

⁴ https://www.publiccontractsscotland.gov.uk/search/Search_AuthProfile.aspx?ID=AA00474

NRS services. These were assessed, triaged and initiated as appropriate creating a pipeline of future change initiatives.

The Delivery Directorate continued to Chair the Digital and Strategy Board (DSB). This Board approved a number of new change initiations, business cases, procurements, formal project closures and shared lessons learned. The Terms of Reference of DSB have been refreshed to re-focus members and decisions ensuring NRS is putting time, money and resources on the right initiatives at the right time.

During 2023-2024 the Delivery Directorate supported broader corporate initiatives including the corporate strategy refresh, Equality, Diversity and Inclusion (EDI) assurance, oversight and incident management response.



Scotland's Census 2022 Programme

NRS published the first outputs from Scotland's census (rounded population estimates by age and sex at Scotland and Local Authority level) on 14 September 2023. Stakeholder engagement plans for these first outputs were focused on three phases: ahead of the first release of outputs, at first release, and after first release. In support of this approach, NRS undertook a range of both targeted and general engagement to ensure public and professional confidence in the quality of census data remained high.

Since the census collection period in 2022, NRS had been working closely with the International Steering Group (ISG). This group was made up of a range of census and statistical experts from across the world, established to provide independent external advice on the quality of Scotland's Census and the statistical approaches that have subsequently been used to produce high quality outputs.

In support of the first release from Scotland's Census 2022, Professor James Brown, ABS Professor of Official Statistics at University of Technology and Chair of the ISG said: "The International Steering Group commends NRS for its systematic and robust application of the census estimation methodology that has led to today's published estimates."

In recognition of this updated census estimation methodology, Scotland's Census outputs were designated as Accredited National Statistics and now form an integral part of the statistical system in the UK. The Office for Statistics Regulation, the independent regulatory arm of the UK Statistics Authority, awards National Statistics designation based on the quality, good practice and comprehensiveness of official statistics.

Following the first release, NRS have continued to work hard to finalise the census database from which NRS publish millions of statistics. Since May 2024, census outputs have been published in a series of 'topic' themes as set out below:

- Ethnic group, national identity, language and religion (May 2024)

- Armed Forces veterans (June 2024)
- Sexual orientation and trans status or history (June 2024)
- Demography and migration (August 2024)
- Housing (August 2024)
- Education, labour market and travel to work (September 2024)
- Health, disability and unpaid care (September 2024)

In Winter 2024-2025 NRS will publish multivariate census outputs, combining multiple topic variables in the same table.

As happens after every census, NRS are now considering the shape and scope of future delivery for population statistics in Scotland. Working in partnership with the Scottish Government, NRS continue to investigate the impact that new methods and sources of administrative data may have on transforming how the population in Scotland is measured. NRS recognise that this aspiration is shared by governments across the world as they look at how to best enable users to make timely decisions about the economy and society.

As this work develops, NRS and the Scottish Government will engage with a range of stakeholders on options relating to the future of population statistics in Scotland. NRS will also continue to work closely with Office for National Statistics (ONS) and Northern Ireland Statistics and Research Agency (NISRA) to understand the requirements of UK data users as recommendations are made on the future of population statistics across the UK.

A commitment has been made for the Registrar General to provide a recommendation to Scottish Ministers on work required to determine the future of population statistics in Scotland by the end of 2024.

Linda Sinclair

Linda Sinclair
Accountable Officer

28 August 2024

Accountability Report

Accountability Report for the Year Ended 31 March 2024

The Accountability Report is the second of the three elements which comprise the Annual Report and Accounts. Its purpose is to meet the requirements of NRS's accountability to the Scottish Parliament. It is composed of:

- A Corporate Governance Report, which explains the composition and organisation of NRS's governance structures and how they support the achievement of objectives.
- A Remuneration and Staff Report which describes the remuneration of NRS senior managers and how remuneration policy has been set and implemented. In addition it describes additional details of NRS remuneration and staff to support our accountability to the Scottish Parliament and the public.
- A Parliamentary Accountability and Audit Report which brings together further accountability disclosures, and contains the Independent Auditor's Report on the financial statements.

Corporate Governance Report

The Corporate Governance Report consists of:

- The Directors' Report, describing the management structure of NRS.
- The Statement of Responsibilities for NRS's Chief Executive and for the Accountable Officer.
- The Governance Statement, which describes NRS's system of internal control and its management of resources.

Directors' Report

NRS is a non-ministerial department of the Scottish Administration. The Interim Chief Executive, Janet Egdell, is appointed in the role of two non-ministerial office holders, the Registrar General for Scotland and the Keeper of the Records of Scotland.

The Chief Executive reports to the Scottish Government's Director General of Strategy and External Affairs and Scottish Ministers. NRS sits within the portfolio of the Cabinet Secretary for Constitution, External Affairs and Culture. During the year, this post was held by Angus Robertson MSP.

Linda Sinclair was appointed Accountable Officer of NRS on 21 November

2018. The Accountable Officer has responsibility for maintaining a sound system of internal controls which support the achievement of strategy, aims, objectives and policies as agreed by the Scottish Government. These responsibilities extend to personal accountability for the safeguarding of public funds administered by NRS and for the management and operation of the organisation.

NRS Executive Management Board 2023-2024



Janet Egdell - Chair

Interim Chief Executive, Registrar General for Scotland and Keeper of the Records of Scotland



Laura Mitchell

Director of Information and Records Services, and Deputy Keeper of the Records of Scotland



Linda Sinclair

Director of Corporate Services, and Accountable Officer



Anne Slater

Director of Operations and Customer Services



Laura Lucas

Director of IT Services
(On outward secondment from 26 May 2023)



Claire Gillespie

Chief Finance Officer



Carla McHendry

Interim Director of IT Services and Delivery Director



Alan Ferrier

Interim Director of Statistical Services



Jonathan Wroth-Smith

Interim Director of Census Statistics

Non-Executive Directors

Non-executive directors provide support and advice on matters relating to strategy, performance, audit and risk. Six non-executive directors served during 2023-2024. Each non-executive director has strategic leadership experience at Board and/or Audit Committee levels.

During 2023-2024, the non-executive directors were:

Bill Matthews – Strategic Board member, Census Programme Board member and Chair of the Audit and Risk Committee (Resigned June 2023)

Gordon Shipley – Strategic Board member and Health and Safety Committee member

Anne Moises – Strategic Board member, Census Programme Board member and Audit and Risk Committee member

Christine Martin – Audit and Risk Committee member (Resigned October 2023)

Maggie Waterston – Strategic Board member and Chair of the Audit and Risk Committee

Tim Wright – Strategic Board and Audit and Risk Committee member (From February 2024)

Register of Interests

All executive and non-executive directors participated in a quarterly declaration of any directorships held and/or other significant interests which may conflict with their role or the conduct of NRS. A [Register of Interests](#)⁵ is held, and no conflicts were noted during the financial year.

Handling of Personal Data

NRS have had one personal data incident that was reported to the Information Commissioner during the year.

A significant personal data breach occurred during 2023-2024. The breach occurred following a cyber-attack on Dumfries and Galloway Health Board in February 2024. NRS makes use of IT systems provided by the Health Board and analysis revealed that NRS information, including personal data, had been stolen in the attack and subsequently published online. The breach was reported to Police Scotland and to the

⁵ <https://www.nrscotland.gov.uk/about-us/corporate-governance>

Information Commissioner, and individuals particularly affected by the breach were notified directly. NRS issued a statement to inform the public. Dumfries and Galloway Health Board has provided NRS with updated assurances about the technical security of their IT infrastructure and NRS continues to improve the organisational measures which protect personal data held on the Health Board's systems.

Further detail on the control environment relating to personal data and information security can be found in our [Governance Statement on page 38](#).

Independent Auditors

Responsibility for auditing our Annual Report and Accounts lies with the Auditor General for Scotland. Grant Thornton UK LLP were appointed as NRS external auditors on behalf of the Auditor General for Scotland for the period 1 April 2023 to 31 March 2024.

The external audit fee totalled £76,120 in respect of statutory audit services for the financial year 2023-2024. This comprises £69,820 initial fee with an updated fee of £4,140 and fees of £2,160 in relation to additional work carried out as part of wider scope areas. The balance from the initial fee will be paid in 2024-2025. Fees are shown in the Statement of Comprehensive Net Expenditure and in Note 3 to the accounts. There were no payments made for non-audit work during the year.

Linda Sinclair

Linda Sinclair
Accountable Officer

28 August 2024

Statement of the Chief Executive's and Accountable Officer's responsibilities

In accordance with an accounts direction issued under article 19(4) of The Public Finance and Accountability (Scotland) Act 2000, NRS is required to prepare resource accounts for each financial year in the form and on the basis set out in the Accounts Direction reproduced on [page 88](#) of this document.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NRS 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 Government Financial Reporting Manual and in particular to:

- observe the accounts direction, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable, taking personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

Section 70 of the Scotland Act 1998 requires Scottish legislation to provide for members of staff of the Scottish Administration to be designated as answerable to the Scottish Parliament in respect of expenditure and receipts. Such members of staff are called Accountable Officers. The Registrar General for Scotland/Keeper of the Records of Scotland is a statutory office-holder who is a member of the Scottish Administration and not part of the staff of the Scottish Administration. A consequence of Section 70 is that the Registrar General/Keeper cannot be designated as Accountable Officer. The Registrar General/Keeper, as statutory office-holder, remains accountable to the Parliament for the performance of their duties.

The NRS Director of Corporate Services has been appointed by the Principal Accountable Officer as Accountable Officer for NRS. The responsibilities as the Accountable Officer for NRS include the propriety and regularity of the public finances for which they are responsible, keeping proper records and safeguarding NRS assets. These responsibilities are described in full in the 'Memorandum to Accountable Officers from the Principal Accountable Officer' published in the Scottish Public Finance Manual.

Accountable Officer's Declaration

As Accountable Officer, I confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable. I take personal responsibility for the annual report and accounts and for the judgments required to determine that it is fair, balanced and understandable.

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 Grant Thornton UK LLP's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Linda Sinclair

Linda Sinclair
Accountable Officer
28 August 2024

Governance Statement

This governance statement outlines and evaluates the governance, risk management and internal control arrangements in place during the year. In summary, I am satisfied that, overall, NRS is operating in accordance with Scottish Government and HM Treasury guidance as regards to internal controls and risk management, and that the governance structure used within the organisation contributes substantially to the achievement of our overall objectives.

Scope of Responsibility

As Accountable Officer for NRS, I am personally answerable to the Scottish Parliament for the propriety and regularity of NRS finances and for the economical, efficient and effective use of the resources placed at its disposal.

My duties and those of the Chief Executive Officer (Registrar General/ Keeper) are set out in the statement of responsibilities on [page 36](#).

Corporate Governance Framework

The governance framework comprises the range of systems, processes, culture and values used to direct NRS. The NRS governance framework is designed to give assurance that the organisation carries out its duties and responsibilities using the highest standards of effective internal control and risk management. NRS complies with the requirements and best practice principles of the Scottish Public Finance Manual (SPFM).

I am provided with assurance in my role as Accountable Officer by our Executive Management Board, Strategic Board and Audit and Risk Committee and by independent non-executive directors. A system of internal controls and active risk management is in place, along with a programme of internal audit reviews.

I have detailed below our governance arrangements, including information about our Executive Management Board (EMB), Strategic Board (SB) and Audit and Risk Committee (ARC). It explains their activities in establishing strategic direction, delivering against objectives and managing risk. Our Corporate Governance Framework can be found at [Appendix A](#). I am satisfied that these forums represent, and deliver, effective corporate governance within NRS.

NRS Executive Management Board

NRS EMB is the overarching executive board for NRS, setting the strategic direction and organisation of NRS, with management and oversight of NRS key assets. EMB meets every four weeks and sets the strategic financial profile, building organisational capability and capacity through our people, and oversees the use of and safeguarding of information assets. The EMB will also direct the management of business operations and oversee the change activity to achieve the NRS vision.

NRS Strategic Board

The Strategic Board acts in an advisory capacity to the Chief Executive to provide support and constructive challenge on the operations of NRS, with a particular focus on the strategic direction of the organisation, checking it is on track to deliver the purpose and vision. The Strategic Board meets quarterly and considers the balance between business and transformation activities and uses the experience of non-executive directors to identify opportunities and emerging issues that ought to be taken into consideration.

NRS Audit and Risk Committee

Through a process of constructive challenge, the Audit and Risk Committee supports the Chief Executive Officer and Accountable Officer in their responsibilities for issues of risk, control and governance and associated assurance. The Committee meets quarterly and is also attended by NRS Chief Financial Officer and Scottish Government Directorate of Internal Audit and Assurance and External Audit colleagues who have an independent advisory role.

Internal Controls Assessment

The system of internal control is designed to manage risk, rather than to eliminate all risks that the organisation might encounter. The system is subject to continuous review and it is modified as necessary to reflect changes in corporate aims and objectives and/or the assessment of risk as it applies to the organisation.

In my role as Accountable Officer, I am assisted by members of staff, including the Executive Directors. I secure considerable assurance from the controls they apply in the day-to-day execution of their duties.

Towards the end of each financial year, I also ask those Executive Directors to certify formally that the controls in their areas have operated properly and effectively for the entire period under review. Where appropriate, the Executive Directors will seek similar written assurance from their direct reports.

I can confirm that I have received appropriate certificates covering the period 1 April 2023 to 31 March 2024 from all Executive Directors and where appropriate their direct reports, which highlighted no material issues with regards to our system of internal controls.

Scottish Government Directorate of Internal Audit and Assurance (SGDIAA)

Internal Audit focuses on key activities which are relevant to NRS business objectives and audits are designed to ensure an independent opinion on the adequacy of governance, risk management and internal control arrangements is provided.

The 2023-2024 audit plan comprised reviews of:

Category	Audit Title	Outcome
Assurance Review	Culture Review (c/f)	Reasonable Assurance 3 High Recommendations
Assurance Review	Data Governance and Management	Substantial Assurance 1 High recommendation
Assurance Review	Budget Monitoring and Reporting	Reasonable Assurance 1 High and 1 medium recommendation
Follow Up	Workforce Planning and Recruitment	5 Medium recommendations: 3 implemented 1 partially implemented 1 not implemented
Follow Up	Registration Services	6 High and 1 Medium recommendations 2 (h) implemented 3 (h) and 1 (m) partially implemented 1 (h) not implemented
Assurance / Advisory Review	SG Shared Systems	Reasonable Assurance (emerging)

SGDIAA provided an overall internal audit 'Reasonable' rating for the effectiveness of the systems of governance, risk management and internal control operating across NRS.

Risk Management

NRS manages risk as an integral part of the system of internal control using risk management principles set out in the Scottish Public Finance manual (SPFM), and the organisations risk management framework.

NRS continues to review how it accurately records and manages its view of corporate risks and takes appropriate action to ensure relevant controls and mitigations are in place.

NRS corporate risk register is reviewed and approved by the Executive Management Board at their meetings through thematic risk reviews, and presented at the Audit and Risk Committee. NRS Directors own the corporate risks and associated mitigations and the Risk, Compliance and Assurance Lead is responsible for coordinating the risk management approach and the improvements NRS can make going forward to consolidate corporate risks and further embed risk management across the organisation.

NRS risks are identified and prioritised with reference to objectives and to the external and internal context in which they arise.

Programmes and Projects

All significant projects and programmes are overseen by a Project or Programme Board whose role is to oversee delivery and manage the associated risks.

Complementing this oversight, NRS manages risk and performance of projects and programmes as part of the overall portfolio of activities directed towards delivering its corporate plan. In particular, the Executive Management Board and the Digital and Strategy Board receive regular reports on progress and risk across major programmes and projects in the NRS portfolio. The performance of the organisation's key programmes is also reported in the quarterly governance report, which is considered by the Audit and Risk Committee and NRS Strategic Board for their wider information on progress.

Strategic Planning

NRS operates within the [National Performance Framework⁶](#) set by Scottish Ministers. The organisation supports several of the Scottish Government's key National Outcomes. NRS has developed a strategy which explains its purpose and vision and provides the strategic context that supports its corporate planning.

During 2016-2017, NRS put in place a corporate plan, covering the period 2016-2022, which describes its long-term objectives. The corporate plan is refreshed annually to include a business plan for the year ahead. The plan forms the basis of the annual planning exercise, which determines the immediate steps to be taken to deliver its objectives. During this planning exercise, NRS business areas and teams consider how they will contribute to the organisation's vision and objectives. This then informs local business area plans, from which teams and individual staff can identify

⁶ <https://nationalperformance.gov.scot>

team and personal objectives.

An explanation of NRS 2023-2029 priorities can be found in the [NRS Strategy](#).⁷

NRS National Records of Scotland - [Equality Mainstreaming Duty Report 2023](#)⁸ sets out how NRS is mainstreaming equality into its work and summarises the progress towards fulfilling equality outcomes. It demonstrates the progress the organisation is making towards embedding equality in all operations. It identifies areas where the organisation can improve to ensure these values are upheld and practised consistently across the business.

NRS [British Sign Language \(BSL\) Plan 2018-24](#)⁹ sets out how the organisation will promote and support BSL in accordance with the BSL (Scotland) Act 2015. The plan follows the Scottish Government's BSL National Plan, published in October 2017, which was developed through extensive engagement with Deaf and Deafblind BSL users and those who work with them. A [BSL video version](#)¹⁰ of this plan is also available.

Organisational Resilience and Business Continuity

Due to the widespread impact of COVID-19, NRS accelerated several elements of the business continuity improvement implementation plan. These improvements helped NRS respond more effectively to the crisis at all levels, from strategic through tactical to operational.

As NRS built a clearer picture of the COVID-19 response and the lessons learned from it, the response command groups were, and will continue to be, used to improve the organisation's ability to respond to, and recover from, any future disruptive incident.

The business continuity programme going forward will include large-scale reviews of all key services across the organisation, relevant updates to all documentation and then a subsequent round of exercising and training to ensure all response teams are prepared for their response roles.

Financial Management

As Accountable Officer, I formally delegate responsibility for financial management to business area leads and budget managers. These named individuals are responsible for ensuring that expenditure is committed and recorded in line with the Scottish Public Finance Manual and with the principles of Value for Money. Furthermore, they are responsible for identifying and raising income as required. These delegations are recorded and are reviewed periodically to ensure they remain up to date.

⁷ https://www.nrscotland.gov.uk/files/about-us/nrs-strategy-2024-2029_web.pdf

⁸ [Mainstreaming Equality Duty Report 2023 \(nrscotland.gov.uk\)](#)

⁹ <https://www.nrscotland.gov.uk/files/about-us/nrs-british-sign-language-plan-2018-2024.pdf>

¹⁰ www.nrscotland.gov.uk/files/video/video.html

Our budget is set in the context of the Scottish Government's annual budget process. Budget managers receive a periodic financial report detailing incurred income and expenditure. The Executive Management Board receive regular financial updates, highlighting performance year to date and the forecast outturn, including recommendations for corrective action and budget realignment. In addition, NRS provides monthly financial monitoring information to Scottish Government Finance Directorate.

Whistleblowing

Our Whistleblowing And Raising a Concern Procedure outlines the process that employees should follow when reporting a perceived wrongdoing within the organisation, including something they believe goes against the core values in the Civil Service Code (the Code) i.e. integrity, honesty, objectivity and impartiality.

This procedure has been written in accordance with the process set out in the Code and in the Civil Service Management Code. Under the Code, civil servants have a right and a responsibility to speak up and report behaviour that contravenes the Code's values.

Both the procedure and the FAQs can be found on our [website](#).¹¹

Asset Management and Counter-Fraud

We have an anti-fraud policy, which describes roles and responsibilities in relation to fraud. A Fraud Response Plan is in place to ensure that prompt and effective action is taken to investigate the circumstances of suspected frauds, minimise potential losses, and take the appropriate legal and disciplinary action.

An Asset Management Policy is in place that provides a framework within which our assets can be managed effectively. In implementing this policy, we have enhanced our physical asset controls by undertaking more robust asset verification to improve records and identify assets no longer in use.

Information Security

The core business of NRS is to collect, process, safeguard, and make available information about Scotland's people and history in an accessible, useful, responsible, and efficient way. NRS protects the information kept, using an information security governance and assurance structure and a suite of information security policies. Information security advice and guidance is provided by a team of qualified information security professionals.

¹¹ <https://www.nrscotland.gov.uk/about-us/corporate-information#whistleblowing>

NRS follows the principles of the International Security Standard (ISO27001) and works within HM Government Security policies and guidance as well as following various relevant professional codes of conduct. All staff and contractors employed in NRS are required to undergo pre-employment checks carried out to the Baseline Personnel Security Standard (BPSS) which is outlined in the HMG Security Policy Framework. All staff undertake mandatory annual data protection training and all new staff complete security induction training and ongoing security awareness training.

NRS complies with the HM Government Minimum Standard for Cyber Security and is working towards a baseline implementation of the Scottish Government Cyber Resilience Framework. Compliance with and certification to Cyber Essentials Plus is in place, demonstrating the organisation's commitment to continuous security improvement and providing a level of external independent assurance.

NRS works in collaboration with its partners in Government and other sectors to ensure that all of its processing operations are compliant with the General Data Protection Regulation and the Data Protection Act 2018. NRS Data Protection Officer is a member of the Executive Management Board. The organisation routinely uses data protection impact assessments to ensure that when we process personal data, it will benefit the public, and that any privacy issues are identified and addressed at the outset. NRS publishes privacy information explaining how it uses personal information, and the rights individuals have under data protection legislation and how they can exercise them, at the [NRS website](#).¹²

¹² <https://www.nrscotland.gov.uk/privacy>

Review of Effectiveness

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

- seeking assurances from the business leads across NRS, who have responsibility for the development and maintenance of the internal control framework;
- the work of the Scottish Government internal audit team, who submit to me and to the Audit and Risk Committee regular reports on the adequacy and effectiveness of the system of internal control, together with recommendations for improvement;
- the comments made by the external auditors, Grant Thornton UK LLP, in their management letters and other reports;
- the results of Gateway Reviews and similar assurance processes; and
- any other specific reviews that are commissioned from time to time.

We rely on the Scottish Government for the provision of many important aspects of our corporate services. For example, most of our Human Resources related support comes from the Scottish Government's HR service and the Scottish Government provide and support our finance and accounting system, as well as operating a range of key controls over transactions and balances within it. I receive assurances on the robustness of these services from the Scottish Government Directors who have responsibility for their delivery. In general, I am satisfied that these services meet our requirements and I recognise that economies of scale have been achieved from their use.

Based on these sources of information and assurance, and my own knowledge of internal control matters, I am satisfied that during the year the system of internal control was effective in helping us to meet our aims and objectives.

Linda Sinclair

Linda Sinclair
Accountable Officer

28 August 2024

Remuneration and Staff Report

The Remuneration and Staff Report consists of two elements:

- a Remuneration Report, describing the remuneration of NRS's senior management.
- a Staff Report, which discusses our people, our key policies and the numbers and costs of our staff.

Remuneration Report

The Registrar General/Keeper and their staff are part of the Scottish Administration under the Scotland Act 1998. Angus Robertson MSP, Cabinet Secretary for Constitution, External Affairs and Culture answers in the Scottish Parliament on matters relating to NRS, advised by the Registrar General/ Keeper. The First Minister is responsible for appointing the Registrar General/Keeper and for laying before the Scottish Parliament the Annual Report of the Registrar General.

Neither the Cabinet Secretary for Constitution, External Affairs and Culture, nor the First Minister, receives specific remuneration relating to their responsibilities for NRS.

The remuneration for the Registrar General/Keeper was set by the Scottish Government. Remuneration for all other staff was determined by pay arrangements agreed by the Scottish Government.

For the purposes of disclosing remuneration, NRS considers its senior management, responsible for directing the activities of NRS as a whole, to be the membership of the Executive Management Board.

The table below sets out which parts of the Remuneration Report are subject to audit.

Disclosure	Audited	Unaudited
Remuneration in specified categories	✓	
Pension Benefits	✓	
Analysis by pay bands	✓	
Exit packages	✓	
Payment for loss of office	✓	
Members' salaries, allowances and expenses		✓
Fair pay disclosures	✓	
Remuneration policy		✓
Trade Union facility time		✓
Analysis of staff by gender		✓
Sickness absence data		✓
Policies on diversity issues and disabled persons		✓

Salaries of Senior Management

The salary and pension entitlements of our senior management, including the Chief Executive (Registrar General/Keeper) were as follows.

Single total figures of remuneration 2023-2024:^{13 14 15}

Board Members	Salary (£'000)	Bonus payments (£'000)	Benefits in kind (to nearest £100)	Pension benefits (£'000)	Total (£'000)
Janet Egdell Chief Executive	100-105	-	-	-	100-105
Linda Sinclair Director of Corporate Services and Accountable Officer	80-85	-	-	-	80-85
Laura Mitchell ¹⁶ Director of Information and Records Services	65-70	-	-	-	65-70
Anne Slater Director of Operations and Customer Services	85-90	-	-	-	85-90
Laura Lucas Director of IT Services (on secondment from 26 May 2023)	20-25	-	-	-	20-25
Carla McHendry Interim Director of IT Services and Delivery Director	75-80	-	-	-	75-80
Claire Gillespie Chief Finance Officer	75-80	-	-	-	75-80
Alan Ferrier Interim Director of Statistical Services	80-85	-	-	-	80-85
Jonathan Wroth-Smith Director of Census Statistics	80-85	-	-	-	80-85
Bill Matthews Non-executive (Resigned June 2023)	0-5	-	-	-	0-5
Gordon Shipley Non-executive	0-5	-	-	-	0-5
Christine Martin Non-executive (Resigned October 2023)	0-5	-	-	-	0-5
Maggie Waterston Non executive	0-5	-	-	-	0-5
Anne Moises Non-executive	0-5	-	-	-	0-5
Tim Wright (Joined February 2024)	0-5	-	-	-	0-5

Accrued pension benefits for directors are not included in this table for 2023-2024 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

¹³ Calculations for determining the pension figures are produced by MYCSP on behalf of the Scottish Government for NRS.

¹⁴ In line with Scottish Government pay policy arrangements, no performance-related awards apply for 2023-2024

¹⁵ During the year non-executive directors earned £242 per Strategic Management Board meeting attended.

¹⁶ Part-time member, full-time equivalent salary band £80-£85k

Single total figures of remuneration 2022-2023:^{17 18 19}

Board Members	Salary (£'000)	Bonus payments (£'000)	Benefits in kind (to nearest £100)	Pension benefits (£'000)	Total (£'000)
Paul Lowe Chief Executive (left NRS 31 March 2023)	95-100	-	-	62	160-165
Janet Egdell Chief Executive (joined NRS 20 February 2023)	10-15	-	-	-	10-15
Linda Sinclair ²⁰ Director of Corporate Services and Accountable Officer	75-80	-	-	6	80-85
Pete Whitehouse Director of Statistical Services (left NRS 17 February 2023)	70-75	-	-	5	75-80
Laura Mitchell ²⁰ Director of Information and Records Services	65-70	-	-	-	65-70
Anne Slater Director of Operations and Customer Services	80-85	-	-	-	80-85
Laura Lucas Director of IT Services	85-90	-	-	31	115-120
Carla McHendry ²⁰ Delivery Director	65-70	-	-	27	95-100
Claire Gillespie Chief Finance Officer	70-75	-	-	64	130-135
Bill Matthews Non-executive	0-5	-	-	-	0-5
Catherine McFie Non-executive	0-5	-	-	-	0-5
Colin Ledlie Non-executive	0-5	-	-	-	0-5
Gordon Shipley Non-executive	0-5	-	-	-	0-5
Mandy Gallacher Non-executive	0-5	-	-	-	0-5
Christine Martin Non-executive	0-5	-	-	-	0-5
Maggie Waterston Non executive	0-5	-	-	-	0-5
Anne Moises Non-executive	0-5	-	-	-	0-5

¹⁷ Calculations for determining the pension figures are produced by MYCSP on behalf of the Scottish Government for NRS.

¹⁸ In line with Scottish Government pay policy arrangements, no performance-related awards apply for 2022-2023

¹⁹ During the year non-executive directors earned £242 per Strategic Management Board meeting attended.

²⁰ Part-time member, full-time equivalent salary band £80-£85k

Civil Service Pensions

The pension entitlements of Executive Management Board members are set out in the tables below.

Single total figures of pensions 2023-2024:						
Board Members	Accrued pension at pension age as at 31/3/24 and related lump sum	Real increase in pension and related lump sum at pension age at 31/3/24	CETV at 31/3/24	CETV at 31/3/23	Real increase in CETV ²¹	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £'000
Janet Egdell Chief Executive				861		
Laura Mitchell Director of Information and Records Services				756		-
Anne Slater Director of Operations and Customer Services				933		-
Claire Gillespie Chief Finance Officer				335		-
Laura Lucas Director of IT Services				97		-
Carla McHendry Interim Digital and Delivery Director				59		-
Linda Sinclair Director of Corporate Services				518		-
Alan Ferrier Interim Director of Statistical Services				-		-
Jonathan Wroth-Smith Director of Census Statistics				-		-

Accrued pension benefits for directors are not included in this table for 2023-2024 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

²¹ The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year. Where there is no or a small pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values. Some members have also transferred from the final salary scheme to the alpha scheme.

Single total figures of pensions 2022-2023:

Board Members	Accrued pension at pension age as at 31/3/23 and related lump sum	Real increase in pension and related lump sum at pension age at 31/3/23	CETV at 31/3/23	CETV at 31/3/22	Real increase in CETV ²²	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £'000
Paul Lowe Chief Executive	30-35 plus a lump sum of 55-60	2.5-5 plus a lump sum of 2.5-5	564	468	40	-
Janet Egdell Chief Executive	45-50	0	861	858	-4	-
Pete Whitehouse Director of Statistical Services	35-40 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0	668	607	-4	-
Laura Mitchell Director of Information and Records Services	35-40 plus a lump sum of 75-80	0 plus a lump sum of 0	756	690	-19	-
Anne Slater Director of Operations and Customer Services	40-45 plus a lump sum of 100-105	0 plus a lump sum of 0	933	850	-24	-
Claire Gillespie Chief Finance Officer	20-25 plus a lump sum of 40-45	2.5-5 plus a lump sum of 2.5-5	335	264 ²³	37	-
Laura Lucas Director of IT Services	5-10	0-2.5	97	71	16	-
Carla McHendry Delivery Director	5-10	0-2.5	59	38	14	-
Linda Sinclair Director of Corporate Services	30-35 plus a lump sum of 55-60	0-2.5 plus a lump sum of 0	518	468	-5	-

²² The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year. Where there is no or a small pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values. Some members have also transferred from the final salary scheme to the alpha scheme.

²³ Value does not match value at 31/3/22 from 2021-22 Annual Report & Accounts due to retrospective update to salary.

Pension Benefits

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member’s State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: Three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switched into alpha sometime between 1 June 2015 and 1 February 2022. All members who switched to alpha have 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 pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a ‘money purchase’ stakeholder pension with an employer contribution (partnership pension account).

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

membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pension Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

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

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy²⁴ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

²⁴ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

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

Further details about the Civil Service pension arrangements can be found at the website can be found at the [Civil Service Pension Scheme website](#).²⁵

Further details of pensions costs and contributions during 2023-2024 can be found under '[Staff Numbers and Related Costs](#)' and '[Pension Costs](#)'.

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.

²⁵ <http://www.civilservicepensionscheme.org.uk>

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax, which may be due when pension benefits are taken.

Real Increase in CETV

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

Compensation for Loss of Office

No members of the Board were compensated for loss of office in 2023-2024 or 2022-2023.

Off-payroll arrangements

NRS does not employ any individuals via off-payroll arrangements.

Fair pay Disclosure

In accordance with the Financial Reporting Manual, reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in NRS in the financial year 2023-2024 was £100-£105k (2022-2023 was £95-£100k). This is 2.7 times the median remuneration of the workforce, which was £38,874 (2022-2023: 2.8 times, median £34,447). The range between the lowest and highest remuneration bands was £20-25k to £100-£105k (2022-2023: £20-25k to £95-£100k). The remuneration percentage change from 2022-2023 to 2023-2024 in relation to the highest paid director was 5.5%, and the average percentage change in respect of NRS employees was plus 12.9%.

The median remuneration calculation includes permanent staff and fixed-term appointments, it does not include contractors and agency staff.

Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind. As no non-consolidated performance related pay or benefits in kind were paid to NRS employees in year the remuneration figure reflects salaries paid. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The decrease in the median pay ratio for 2023-2024 is consistent with the relative lower increase of the Chief Executive pay within NRS compared to the median pay increase.

Pay Ratio

2023-2024	25 th Percentile Pay Ratio	Median Pay Ratio	75 th Percentile Pay Ratio
Ratio	3.9:1	2.7:1	2.1:1
Remuneration	£26,631	£38,874	£48,794

2022-2023	25 th Percentile Pay Ratio	Median Pay Ratio	75 th Percentile Pay Ratio
Ratio	4:1	2.8:1	2.3:1
Remuneration	£24,488	£34,447	£42,936

Staff Report

Staff Numbers and Costs

As at 31 March 2024 NRS had 435 members of staff. Only the Chief Executive is in the Senior Civil Service.

All staff have Scottish Government terms and conditions of employment. We follow Scottish Government Pay Policy for Staff Pay Remits regarding pay increases. During 2023, a 2 year pay award was negotiated covering the period 1 April 2023 to 31 March 2024 and 1 April 2024 to 31 March 2025 and included a phased implementation with increases to pay awarded in April 2023 and January 2024. The April 2023 pay award was paid in arrears with October 2023 salaries for permanent and fixed term appointment staff.

The aggregate payroll costs for all staff employed by NRS were as follows:

	2023-2024			2022-2023		
	Permanent Staff	Temporary Staff	Total Staff	Permanent Staff	Temporary Staff	Total Staff
	£'000	£'000	£'000	£'000	£'000	£'000
Wages and Salaries	16,598	1,135	17,733	16,334	4,747	21,081
Social Security Costs	1,775	-	1,775	1,805	-	1,805
Pension Costs	4,565	-	4,565	4,482	-	4,482
Other Staff Costs	76	-	76	(117)	-	(117)
Total	23,014	1,135	24,149	22,504	4,747	27,251

Pension costs

The PCSPS and alpha schemes are unable to identify individual employers' shares of the underlying assets and liabilities. A full actuarial valuation was carried out at 31 March 2020. Details can be found in the separate scheme statement for the PCSPS at the [Civil Service Pensions Scheme website](#).²⁶

For 2023-2024, employers' contributions of £4,565k (2022-2023: £4,482k) were payable to PCSPS at one of five rates in the range 26.6% to 30.3% of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2023-2024 to be paid when the member retires, and not the benefits paid during this year to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions are paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable earnings. For 2023-2024, the value of Employers' Contributions relating to the partnership pension account was £64,143 (2022-2023: £35,029).

²⁶ <http://www.civilservicepensionscheme.org.uk>

Staff Composition

Staff Information	2023-2024	2022-2023
Staff (whole-time equivalent)	435	514
Staff turnover	6.47%	5.39%
Sick absence/person	7.3 days	8.8 days
Male/Female staff %	47/53	46/54
Male/Female Board members % (Strategic Board)	36/64	50/50
Male/Female senior management % (Chief Executive and directors)	25/75	25/75

Staff numbers for 2023-2024 can be broken down into 407 permanent staff and 28 temporary staff (2022-2023: 428 and 86 respectively).

Civil Service Employee Survey 2023

During 19 September to 13 October 2023, NRS staff were asked to participate in the annual Civil Service wide People Survey which measures the extent of employee engagement within the organisation. Permanent and temporary staff are invited to complete the survey. A total of 319 staff participated and NRS achieved an overall engagement score of 55%.

Equal Opportunities and Diversity

All NRS staff have Scottish Government terms and conditions of employment.

NRS recruit permanent staff within Bands A - C in line with Scottish Government Resourcing Policy and the Civil Service Recruitment Code. NRS is committed to building a more inclusive and diverse workforce.

NRS does not regard sex, marital status, age, race, ethnic origin, sexual orientation, disability, religion or belief, working patterns, employment status, gender identity (transgender), caring responsibility or trade union membership as a bar to employment, training or advancement. NRS recruit staff solely on their ability to do the job.

NRS are part of the wider Scottish Government commitment to the Disability Confident Employer Scheme and guarantee interviews to all disabled candidates who meet the minimum criteria for a post.

All recruiting managers are required to complete online Inclusive Recruitment training before participating in interviews and are required to complete refresher training annually.

All NRS staff can access a variety of staff networks which includes

Carers, Disabled Staff, Race, Faith & Belief, LGBTI+, and EU & EEA Nationals.

Trade Union Relationships

At the quarterly Joint Partnership Board, NRS management consults with the Trade Union Side (TUS) at the formative stages of NRS organisational policy development, both at strategic and operational level. The TUS represents, promotes and protects their members' interests. The trade unions represented at the meeting are Public and Commercial Services Union (PCS), FDA and Prospect.

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017. The regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation.

NRS had Six (FTE equivalent: 5.8) employees who were trade union officials during the year to 31 March 2024. All Six employees spent between 1-50% of working hours on facility time. The percentage of NRS's total pay bill spent on paying employees who were relevant trade union officials for facility time during the relevant period was 0.03%. Time spent on paid trade union activities as a percentage of total paid facility time hours was 61.5%.

Flexible Working Hours

Under the Flexible Working Policy any member of staff can apply to work flexibly, either formally or informally. As at 31 March 2024 22% (31 March 2023 18%) of staff had a part time formal working contract.

Health and Safety

The NRS Health and Safety Committee was appointed by the Executive Management Board (EMB). Its role is to ensure that NRS policies, procedures and working practices regarding health and safety meet or exceed any legal obligations and promote the safety of NRS employees and its third parties, including contractors, tenants, customers and stakeholders. All staff are required to undertake four mandatory and other role specific H&S training.

Exit Packages

There were no exit packages incurred during the year 2023-2024 (2022-2023: Nil).

Linda Sinclair

Linda Sinclair
Accountable Officer

28 August 2024

Parliamentary Accountability and Audit Report

The Parliamentary Accountability and Audit Report consists of:

- the Parliamentary Accountability Report; and
- the independent auditor's report to NRS, the Auditor General for Scotland and the Scottish Parliament.

Parliamentary Accountability Report

Regularity of Expenditure

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

NRS incurred no losses or special payments above the £250k reporting threshold.

Fees and Charges

Details of income gathered by NRS through fees and charges can be found in [Note 4](#) to the financial statements. This note also gives details of the financial objectives of the fees and charges and performance against these objectives.

Remote Contingent Liabilities

The Financial Reporting Manual states that where information about contingent liabilities is not required to be disclosed because the likelihood of a transfer of economic benefits is considered too remote, they should be disclosed separately for parliamentary reporting and accountability purposes.

Accounts Direction

In accordance with the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 these accounts have been prepared in compliance with the principles and disclosure requirements of the Government Financial Reporting Manual, which follows generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The accounts direction is reproduced at [page 88](#) of these accounts.

The information in this report is subject to audit.

Linda Sinclair

Linda Sinclair
Accountable Officer
28 August 2024

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

Reporting on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of National Records of Scotland for the year ended 31 March 2024 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows and Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our 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. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We 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 we have performed, we 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, we 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

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Chief Executive's and 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 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

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

- using our understanding of the central government sector to identify that the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our 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 our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

In our 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, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and
- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, we are 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 part of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information

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

Our 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 our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have

performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our 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
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of our 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, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Angela Pieri

Angela Pieri, (for and on behalf of Grant Thornton UK LLP)
110 Queen Street
Glasgow
G1 3BX

Date: 28 August 2024

Financial Statements for the Year Ended 31 March 2024

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

	Note	2023- 2024 £'000	2022- 2023 £'000
INCOME			
Operating Income	4	(6,312)	(7,139)
Fees and charges for records and services	4	(5,954)	(6,595)
Property rental income	4	(358)	(544)
EXPENDITURE			
Staff Costs	2	24,149	27,251
Operating Expenditure	3	11,200	39,540
Depreciation and amortisation	6	2,496	2,979
Grants	3	186	190
Other operating expenditure	3	8,518	36,371
Sale of Asset	3	(8)	-
Net Operating Costs for the Year		29,029	59,652
Other Comprehensive Income		(170)	(955)
Net gain / (loss) on revaluation of PPE	6	(170)	(955)
Total Comprehensive (Income)/Expenditure for the Year		28,859	58,697

The notes on pages 69 to 87 form part of these financial statements.

Statement of Financial Position as at 31 March 2024

	Note	2023- 2024 £'000	2022- 2023 £'000
Non-Current Assets			
Property, plant and equipment	6	17,225	16,234
Heritage assets	6	1,903	2,036
Intangible assets	6	8,324	8,590
		27,452	26,860
Current Assets			
Trade and other receivables	7	690	1,165
Cash and cash equivalents	8	-	1
		690	1,166
Total Assets		28,142	28,026
Current Liabilities			
Trade and other payables	9	4,668	4,367
Non-Current Assets Less Net Current Liabilities		23,474	23,659
Non-Current Liabilities			
Creditors (falling due after more than one year)	9	17	-
Net Assets		23,457	23,659
Taxpayers' Equity			
General Fund	SoCTE	16,014	15,512
Revaluation Reserve	SoCTE	7,443	8,147
Total Equity		23,457	23,659

Linda Sinclair

Linda Sinclair

Accountable Officer.

28 August 2024

Statement of Cash Flows for the year ended 31 March 2024

	Note	2023- 2024 £'000	2022- 2023 £'000
Cash flows from operating activities			
Net operating cost	SoCNE	(29,029)	(59,652)
Adjustments for non-cash transactions			
– depreciation	3	2,496	2,979
– loss on disposal of non-current assets	3	58	110
– audit fee	3	70	70
Movements in working capital			
– (increase)/decrease in receivables	7	475	572
– (decrease)/increase in payables	9	318	(8,426)
Net cash outflow from operating activities		(25,612)	(64,347)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(2,739)	(1,171)
Purchase of intangible assets	6	(577)	(1,208)
Net cash flow from investing activities		(3,316)	(2,379)
Cash flows from financing activities			
Funding	SoCTE	28,927	66,726
Cash flows from financing activities		28,928	66,726
Net movement in cash and cash equivalents	8	(1)	-
Cash and cash equivalents at beginning of year	8	1	1
Cash and cash equivalents at end of year	8	-	1

The exact sum of Parliamentary net funding drawn during the 2023-2024 financial year was £28,927,526.21.

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

	Note	General Fund £'000	Revaluation Reserve £'000	Total Equity £'000
Balance at 1 April 2023		15,512	8,147	23,659
Net operating costs for the year ended 31 March 2023	SoCNE	(29,029)	-	(29,029)
Revaluation adjustment	6	-	(170)	(170)
Transfers between reserves	6	534	(534)	0
Notional auditors' remuneration	3	70	-	70
Net funding		28,927	-	28,927
Balance at 31 March 2024		16,014	7,443	23,457

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

	Note	General Fund £'000	Revaluation Reserve £'000	Total Equity £'000
Balance at 1 April 2022		7,768	7,792	15,560
Net operating costs for the year ended 31 March 2023	SoCNE	(59,652)	-	(59,652)
Revaluation adjustment	6	-	955	955
Transfers between reserves	6	600	(600)	-
Notional auditors' remuneration	3	70	-	70
Net funding		66,726	-	66,726
Balance at 31 March 2023		15,512	8,147	23,659

Explanation of Reserves:

General Fund – the General Fund represents the total assets less liabilities of NRS, to the extent that they are not represented by the revaluation reserve and financing items.

Revaluation Reserve – the Revaluation Reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

Notes to the Financial Statements for the year ended 31 March 2024

1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the principles and disclosure requirements set out in the Financial Reporting Manual (FReM) for 2023-2024, published by HM Treasury. The financial statements have been prepared on a going concern basis. The FReM interprets and applies International Financial Reporting Standards (IFRS) to the central government context. Where the FReM and IFRS permit a choice of accounting policy, the policy judged most appropriate to the circumstances of National Records for Scotland (NRS) has been selected. The accounting policies described below have been applied consistently to all material items within the financial statements.

1.1 Key Estimates and judgements

The preparation of financial statements requires the use of estimates and judgements. The key estimates within these financial statements only effects the valuation of our tangible and intangible assets, through depreciation, amortisation and our annual revaluation of buildings (valuer details given below). The carrying amounts of these assets and associated depreciation / amortisation values are given in tables in note 6. As our valuation method and depreciation / amortisation is consistent between financial years, we do not anticipate any material adjustments to our carrying values, outside of annual revaluation of buildings. The key estimates are described below, with additional information on asset lives contained in the separate accounting policies on these assets. There are no other accounting significant judgements.

Property, Plant and Equipment

Valuations and useful life estimates in respect of NRS buildings have been supplied by District Valuer Services (DVS), a division of the Valuation Office Agency. The valuation has been undertaken in accordance with International Financial Reporting Standards (IFRS) as interpreted and applied by the HMT Treasury Financial Reporting Manual (FReM). The valuation dated 31 March 24 by Frances Hay MRICS and James Dickinson MRICS has been prepared in accordance with the professional standards of the Royal Institution of Chartered Surveyors: RICS Valuation – Global Standards and RICS UK National Supplement, commonly known together as the Red Book. UK VPGA 5 addresses the valuation of central government assets for accounting purposes. Carrying amounts are set out in note 6.

Intangible Assets

Following a review of asset life, management is satisfied that NRS should retain existing estimated life for website images for the purposes of 2023-2024 financial statements. Management is also satisfied, based on sensitivity analysis, that there are sufficient future income streams in excess of the website images asset category to support the existing valuation. This will be reviewed annually. As there is no active market for our website images asset, the cost model has been applied and therefore no revaluations are possible. Carrying amounts are set out in note 6.

12 Accounting Convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of tangible and intangible non-current assets at their value to the business by reference to their current costs or perceived market value. Other classes of assets are carried at depreciated or amortised historic cost.

1.3 Non-Current Assets: Property, Plant and Equipment

Title to the freehold land and buildings shown in the financial statements is held as follows:

property on the departmental estate, title to which is held by Scottish Ministers; and

property, not being part of the departmental estate, held by NRS in the name of the Scottish Ministers.

Freehold land and buildings are shown at fair value less subsequent depreciation, valued using a rolling programme of professional valuations covering each building every five years, supplemented with interim desktop valuations. For 2023-2024 valuations were completed as a desktop exercise with the exception of New Register House where a physical evaluation was carried out. Other non-current assets are shown at historic cost net of depreciation as a proxy for fair value.

The minimum levels for capitalisation of a non-current asset across asset categories are as follows:

Property, Plant and Equipment	£'000
Freehold Land and Buildings	20
Office Equipment (including Fixtures and Fittings)	5
Vehicles	5
Plant and Equipment	10
ICT Systems	1
Specialised Shelving	10
Heritage Assets – Papers and Journals	20

Information and Communications Technology (ICT) systems are capitalised where the pooled value exceeds £1,000 – pooling of assets is in line with Scottish Government Policy.

Costs for Property, Plant and Equipment include the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

Depreciation

Freehold land, assets under construction and assets held for sale are not depreciated.

Depreciation is provided on property, plant and equipment on a straight-line basis at rates sufficient to write down their cost or re-valued amounts to their residual values over their estimated useful lives. The depreciation rates for the principal categories of assets are as follows:

Property, Plant and Equipment	Years
Buildings	2-50 (as per valuation)
Office Equipment (including Fixtures and Fittings)	5
Vehicles	5
Plant and Equipment	5-10
ICT Systems	3-5
Specialised Shelving	10-20
Heritage Assets – Papers and Journals	25-30

1.4 Non-Current Assets: Intangible Assets

Intangible assets are shown at historic cost net of amortisation as a proxy for fair value.

The minimum levels for capitalisation of a non-current asset across asset categories are as follows:

Intangible Assets	£'000
Website Images	5
Computer Software and Computer Licences	1

Costs for intangible assets include the original purchase price of the asset and the costs attributable to bringing the asset to its working condition for its intended use.

All non-current (intangible) assets disclosed within the asset classes are owned by NRS. The Website Images asset category includes both digital images and the software infrastructure used to present them to the public.

Amortisation

Amortisation is provided on intangible assets on a straight-line basis at rates sufficient to write down their costs over their estimated useful lives. The amortisation rates for the principal categories of assets are as follows:

Intangible Assets	Years
Website Images	60
Computer Software and Computer Licences	3-5

1.5 Third Party Assets

NRS holds, as custodian or trustee, certain assets belonging to third parties. These are not recognised in the financial statements since neither NRS nor government, more generally, has a direct financial beneficial interest in them.

1.6 Heritage Assets

Heritage Assets are defined as tangible items with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

NRS is responsible for holding and maintaining a wide range of historical records, documents and current data in the care of Scottish Ministers. The majority of these assets are acquired or generated in the course of NRS's ongoing activities.

Given the nature of these assets it is not possible to obtain a reliable valuation for them. Accordingly, they have not been capitalised. On occasion, NRS will purchase additional records and documents. Where assets are acquired in exchange for consideration in this way, they are recognised as an asset and valued at cost.

Details of NRS's policies and practices with regard to the management of our records, and of our preservation and conservation work, can be found on our [website](#).

1.7 Operating Income

Operating income is income that relates directly to the operating activities of NRS. It includes fees and charges for services provided to external customers. It includes both income applied without limit and income applied with limit. For income categorised as being applied with limit any excess income over that approved is surrendered to the Scottish Consolidated Fund.

NRS recognises income received from our ScotlandsPeople website at the time the service is provided. Income received for services not delivered is recognised as deferred income.

Where contractually any income is paid in arrears, income will be recognised up to the year-end and an accrued income value stated, where necessary.

NRS recognises subscription payments for ScotlandsPeople website by apportioning them across the time period to which they relate.

Trade Receivables

Trade receivables are recognised at fair value. NRS holds no provision for impairment of receivables as the majority of transactions are with other government departments and of low value, not considered to be a risk to the organisation.

1.8 Staff Costs and Operating Expenditure

The Statement of Comprehensive Expenditure analyses expenditure between Staff Costs and Operating Expenditure. Staff Costs includes the cost of permanent and temporary employees, as well as temporary agency and contract staff engaged in NRS's objectives. Operating Expenditure includes all other costs of NRS's operations, including goods and services, grants made, and depreciation and amortisation of non-current assets.

Trade Payables

Trade payables are recognised at fair value and calculated on an accruals basis. All operations of NRS are deemed to be continuing operations.

1.9 Grants

Grants payable are recorded as expenditure in the period that the underlying activity giving entitlement to the grant occurs.

1.10 Foreign Exchange

Transactions which are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction, except where rates do not fluctuate significantly, in which case an average rate for a period is used.

1.11 Pensions

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) which is a defined benefit scheme and is unfunded and non-contributory. Portfolios, Agencies and other bodies covered by the PCSPS recognise the expected cost of providing pensions for their employees, on a systematic and rational basis over the period during which they benefit from their services. Liability for payment of future benefits is a charge to the PCSPS. Separate scheme statements for the PCSPS as a whole are published.

1.12 VAT

VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of assets. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

1.13 Leases

The leases entered into by NRS in 2023-2024 were for office equipment classified as operating leases and, as such, the rentals are charged to the Operating Cost Statement.

The remaining lease, covering one of NRS's buildings, grants NRS the right to occupy the building for 100 years to 2064 in exchange for a peppercorn rent. There is no annual cost or lease liability. Applying the transition guidance for IFRS 16, the asset value will be unchanged on transition, and the liability remains nil.

1.14 IFRS updates issued but not yet effective

International Accounting Standard (IAS) 8 on Accounting Policies requires organisations to disclose details of any IFRS that has been issued but is not yet effective. At 31 March 2024 the following IFRS, none of which will be material to National Records of Scotland accounts, have been issued but are not effective as they are not yet applied in the Government Financial Reporting Manual (FReM):

IFRS 17 – Insurance Contracts not effective for central government bodies until 1 April 2025.

1.15 Going Concern

The accounts are prepared on the going concern basis, which provides that the entity will continue in operational existence for the foreseeable future.

2. Staff Costs

Please refer to Remuneration and Staff Report on [page 46](#).

3. Operating Expenditure

3.1 Analysis of Operating Expenditure

	2023-2024 £'000	2022-2023 £'000
Accommodation	3,452	5,153
ICT maintenance and supplies	1,393	1,193
Support services from other public bodies	691	802
Specialist service contracts	1,109	2,698
Communications services	175	221
ScotlandsPeople web hosting	365	529
Website development and running costs	4	5
Stationery	47	33
Marketing	256	228
Training	112	114
Transport and travel	12	19
Census 2022 services	16	24,542
Other supplies and services	757	654
Losses and special payments	1	-
Non-cash items:		
Depreciation and amortisation	2,496	2,979
Loss on disposal of assets	58	110
Audit fee	70	70
Programme expenditure:		
Grant to Scottish Council on Archives	186	190
Total	11,200	39,540

4. Operating Income

4.1 Analysis of Operating Income

	2023-2024 £'000	2022-2023 £'000
Income from contract to operate NHS Central Register	(933)	(933)
Charges for access to records and associated services	(1,863)	(1,532)
Income from the ScotlandsPeople website	(2,623)	(3,645)
Other fees and charges	(535)	(485)
Property rental income from other public bodies	(358)	(544)
Income from capital grant	-	-
Total Administration Income	(6,312)	(7,139)

Receipts from fees and charges arise from a range of services provided to customers, including income from the sale of extracts through both our ScotlandsPeople Centre and ScotlandsPeople Website, contracted income from the Scottish Government to maintain the National Health Service Central Register, fees for the statutory services we provide to the public, and rental income from other public bodies who are minor occupiers in the buildings we operate.

4.2 Operating Income received from External and Public Sector Customers analysed by services provided is as follows:

	Income Received £'000	Full Cost £'000	Surplus/ (Deficit) £'000
Service Provided:			
Delivery of ScotlandsPeople online	4,361	4,994	(633)
Maintenance of the National Health Service Central Register (NHSCR) of patients and associated research data sales	933	985	(52)

5. Reconciliation of Net Operating Cost to Net Resource Outturn and Resource Budget Outturn

	2023-2024 £'000	2022-2023 £'000
Net Operating Cost	29,029	59,652
Net Resource Outturn	29,029	59,652
of which:		
Departmental Expenditure in DEL	29,029	59,652
Departmental Expenditure in AME	-	-

Budgets for Departmental Expenditure Limits (DEL) are set as part of the Scottish Spending Review and annual Budget Bills. These are allocated for running costs associated with the delivery of NRS's functions and services.

6. Non-Current Assets – Property, Plant and Equipment 2023-2024

	Freehold Land £'000	Buildings £'000	Office Equipment £'000	Vehicles £'000	Plant and Equipment £'000	ICT Systems £'000	Specialised Shelving £'000	Assets under Construction £'000	Total £'000
Cost or valuation									
At 1 April 2023	2,355	11,300	469	360	1,320	5,242	2,925	361	24,332
Additions	-	142	-	-	277	671	-	1,649	2,739
Disposals	-	(15)	(201)	(47)	(98)	(3,320)	(146)	-	(3,827)
Adjustments	-	1	-	-	-	(1)	1	-	1
Transfers	-	-	-	-	-	-	-	-	-
Transfer – capital grant asset	-	-	-	-	-	-	-	-	-
Revaluation	(90)	(903)	-	-	-	-	-	-	(993)
Impairment and revaluation to outturn	-	-	-	-	-	-	-	-	-
At 31 March 2024	2,265	10,525	268	313	1,499	2,592	2,780	2,010	22,252
Accumulated Depreciation									
At 1 April 2023	-	-	469	89	1,044	4,144	2,352	-	8,098
Charged in year	-	824	-	54	83	447	112	-	1,520
Disposals	-	(1)	(201)	(47)	(98)	(3,276)	(145)	-	(3,768)
Revaluation	-	(823)	-	-	-	-	-	-	(823)
At 31 March 2024	-	-	268	96	1,029	1,315	2,319	-	5,027
Net book value current year	2,265	10,525	0	217	470	1,277	461	2,010	17,225
Net book value prior year	2,355	11,300	0	271	276	1,098	573	361	16,234

6. Non-Current Assets – Property, Plant and Equipment 2022-2023

	Freehold Land £'000	Buildings £'000	Office Equipment £'000	Vehicles £'000	Plant and Equipment £'000	ICT Systems £'000	Specialised Shelving £'000	Assets under Construction £'000	Total £'000
Cost or valuation									
At 1 April 2022	2,325	10,942	469	89	1,340	5,092	2,925	-	23,182
Additions	-	250	-	271	-	289	-	361	1,171
Disposals	-	-	-	-	(20)	(169)	-	-	(189)
Transfers	-	-	-	-	-	30	-	-	30
Transfer – capital grant asset	-	-	-	-	-	-	-	-	-
Revaluation	30	108	-	-	-	-	-	-	138
Impairment and revaluation to outturn	-	-	-	-	-	-	-	-	-
At 31 March 2023	2,355	11,300	469	360	1,320	5,242	2,925	361	24,332
Accumulated Depreciation									
At 1 April 2022	-	-	468	83	967	3,683	2,240	-	7,441
Charged in year	-	817	1	6	83	535	112	-	1,554
Disposals	-	-	-	-	(6)	(74)	-	-	(80)
Revaluation	-	(817)	-	-	-	-	-	-	(817)
At 31 March 2023	-	-	469	89	1,044	4,144	2,352	-	8,098
Net book value current year	2,355	11,300	0	271	276	1,098	573	361	16,234
Net book value prior year	2,325	10,942	1	6	373	1,409	685	-	15,741

6. Non-Current Assets – Heritage Assets 2023-2024

	Heritage Assets – Papers and Journals £'000
Cost or Valuation	
At 1 April 2023	3,618
Additions	-
Disposals	-
Transfers	-
At 31 March 2024	3,618
Accumulated Amortisation	
At 1 April 2023	1,582
Charged in year	132
Adjustment	1
At 31 March 2024	1,715
Net book value current year	1,903
Net book value prior year	2,036

6. Non-Current Assets – Heritage Assets 2022-2023

	Heritage Assets – Papers and Journals £'000
Cost or Valuation	
At 1 April 2022	3,618
Additions	-
Disposals	-
Transfers	-
At 31 March 2023	3,618
Accumulated Amortisation	
At 1 April 2022	1,450
Charged in year	132
At 31 March 2023	1,582
Net book value current year	2,036
Net book value prior year	2,168

6. Non-Current Assets – Intangible Assets 2023-2024

	Computer Licenses £'000	Website Images £'000	Computer Software £'000	Assets under Development £'000	Total £'000
Cost or Valuation					
At 1 April 2023	1,108	10,076	2,474	-	13,658
Additions	95	-	-	482	577
Disposals	(383)	(24)	-	-	(407)
Adjustments	(1)	1	1	0	1
Transfers	-	-	-	-	-
At 31 March 2024	819	10,053	2,475	482	13,829
Accumulated Amortisation					
At 1 April 2023	662	4,034	372	-	5,068
Charged in year	201	131	512	-	844
Disposals	(383)	(24)	-	-	(407)
At 31 March 2024	480	4,141	884	-	5,505
Net book value current year	339	5,912	1,591	482	8,324
Net book value prior year	446	6,042	2,102	-	8,590

6. Non-Current Assets – Intangible Assets 2022-2023

	Computer Licenses £'000	Website Images £'000	Computer Software £'000	Assets under Development £'000	Total £'000
Cost or Valuation					
At 1 April 2022	2,181	10,076	6,344	446	19,047
Additions	21	-	1,187	-	1,208
Disposals	(1,094)	-	(5,473)	-	(6,567)
Transfers	-	-	416	(446)	(30)
At 31 March 2023	1,108	10,076	2,474	-	13,658
Accumulated Amortisation					
At 1 April 2022	1,551	3,903	4,888	-	10,342
Charged in year	205	131	957	-	1,293
Disposals	(1,094)	-	(5,473)	-	(6,567)
At 31 March 2023	662	4,034	372	-	5,068
Net book value current year	446	6,042	2,102	-	8,590
Net book value prior year	630	6,173	1,456	446	8,705

7. Trade and Other Receivables

	2023-2024 £'000	2022-2023 £'000
Amounts falling due within one year		
Trade receivables	15	43
Prepayments and accrued income	669	1,116
Other receivables – sundry debtors	6	6
Total receivables falling within one year	690	1,165
Total Receivables	690	1,165
Movement	475	572
Analysis by category of counterparty		
Other Central Government Bodies	10	60
Local Authorities		
NHS Bodies		
Bodies External to Government	680	1,105
Total Receivables	690	1,165

8. Cash and Cash Equivalents

	2023-2024 £'000	2022-2023 £,000
At 1 April	1	1
Movement	-1	-
At 31 March	0	1
Commercial banks and cash in hand	0	1
Total Cash	0	1

9. Trade and Other Payables

	2023-2024 £'000	2022-2023 £'000
Trade payables	891	166
Deferred income	963	0
Employee benefits	1,078	1,033
Accrued expenditure	627	1,870
Capital accruals	187	183
Income tax, social security and pensions	922	902
Lease incentive	-	213
Total Payables	4,668	4,367
Lease incentive	-	-
Retention	17	-
Total payables falling after one year	17	-
Total Payables	4,685	4,367
Movement	318	(8,426)
Analysis by category of counterparty		
Other Central Government Bodies	924	153
Local Authorities		
NHS Bodies		
Bodies External to Government	3,761	4,214
Total Payables	4,685	4,367

The deferred income value includes £854k of purchased credits which NRS have elected to present as deferred income in line with IFRS 15. Thus NRS recognises revenue when the performance obligation is satisfied.

10. Provisions for Liabilities and Charges

During the year there were no provisions made for liabilities and charges (2022-2023: Nil). During financial year 2023-2024, no NRS employees were awarded early retirement.

11. Commitments under Leases

Total future minimum lease payment under operating leases are given in the table below for each of the following periods.

	2023-2024 £'000	2022-2023 £'000
Obligations under operating leases comprise:		
Land and Buildings		
– Within one year	-	290
– Between two and five years	-	0
– After five years	-	0
Total	-	290
Other		
– Within one year	16	52
– Between two and five years	10	10
– After five years	-	0
Total	26	62
Total obligations under operating leases	26	352

The land and buildings operating lease was in respect of rent for Ladywell House. The Ladywell House lease break option was exercised in January 2023 and NRS exited Ladywell House in July 2023.

In 2023-2024 NRS no longer carry liabilities for leases under IFRS16.

Obligations under other operating leases are for NRS leased office equipment. This falls under the low-value assets exemption of IFRS 16. The value and term of these leases is such that this will not materially affect the financial statements.

12. Capital Commitments

Capital commitments as at 31 March 2024 for which no provision has been made £4.8m (£1.4m 2022-2023). This is a contractual commitment over the period of the New Register House roof replacement and ScotlandsPeople project.

13. Related party transactions

NRS maintains the National Health Service Central Register of patients on behalf of the Scottish Government. The Scottish Government is regarded as a related party with which NRS has had various material transactions during the year.

In addition, NRS has had a number of transactions with other government departments and other central government bodies.

During the year there were no material transactions by board members, key managerial staff or other related parties.

14. Contingent Liabilities

There were no contingent liabilities at 31 March 2024 that require to be disclosed under IAS37.

15. Financial Instruments

NRS is exposed to minimal amounts of financial risk, largely because of the non-trading nature of its activities and the way Government is financed.

16. Segmental Analysis as at 31 March 2024

NRS is structured into six key business areas. The structure and portfolio of responsibility under each business area is outlined at [page 9](#) under NRS structure.

The following table outlines the current NRS directorate structure. The revenue is not analysed by geographical area or major customer as required by IFRS 8 because the cost to develop this information is excessive.

17. Post Balance Sheet Events

There were no material events that require to be adjusted in the financial statements or to be disclosed after the reporting period. The financial statements were authorised for issue on 28 August 2024 by the Accountable Officer.

Segmental Reporting of 2023-2024 Outturn

	Staff Costs £'000	Grants, Goods and Services £'000	Total Expenditure £'000	Operating Income £'000	Total Net Operating Costs £'000
Information and Records Services	2,879	476	3,355	(5)	3,350
IT Services	4,901	2,378	7,279	-	7,279
Operations and Customer Services	5,680	1,332	7,012	(4,937)	2,075
Statistical Services	5,441	282	5,723	(996)	4,727
Corporate Services	4,179	4,167	8,346	(374)	7,972
Delivery	1,069	3	1,072	-	1,072
	24,149	8,638	32,787	(6,312)	26,475
Adjust for items not allocated by segment:					
Depreciation				3	2,496
Loss on disposal of assets				3	58
Total Net Operating Costs per Statement of Comprehensive Net Expenditure					29,029

Segmental Reporting of 2022-2023 Outturn

	Staff Costs £'000	Grants, Goods and Services £'000	Total Expenditure £'000	Operating Income £'000	Total Net Operating Costs £'000
Information and Records Services	2,817	478	3,295	(36)	3,259
IT Services	6,412	2,462	8,874	-	8,874
Operations and Customer Services	5,296	1,047	6,343	(5,616)	727
Statistical Services	7,717	27,043	34,760	(943)	33,817
Corporate Services	4,336	5,420	9,756	(544)	9,212
Delivery	673	1	674	-	674
	27,251	36,451	63,702	(7,139)	56,563
Adjust for items not allocated by segment:					
Depreciation				3	2,979
Loss on disposal of assets				3	110
Total Net Operating Costs per Statement of Comprehensive Net Expenditure					59,652

Accounts Direction



Scottish Government
Riaghaltas na h-Alba
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NATIONAL RECORDS OF SCOTLAND

Direction by the Scottish Ministers in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000

- 1. The statement of accounts for the financial year ended 31 March 2012 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 is prepared.*
- 2. The accounts shall be prepared so as to give a true and fair view of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year, and of the state of affairs as at the end of the financial year.*
- 3. This direction shall be reproduced as an appendix to the statement of accounts.*

*Signed by the authority of the Scottish Ministers
Dated 6 June 2012*

Appendix A – Corporate Governance Framework

A summary of our Corporate Governance framework through 2023-2024 is as follows.

