

# ANNUAL REPORT AND ACCOUNTS



2022-23

# Scottish Courts and Tribunals Service

## **Annual Report and Accounts 2022-23**

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

September 2023

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# Lord President's foreword

Rt. Hon. Lord Carloway

Lord President, Chairman of the SCTS Board

I am pleased to present the Annual Report and Accounts of the Scottish Courts and Tribunals Service (SCTS) for 2022-23.

In April 2022, the Scottish Government lifted all COVID-19 restrictions. SCTS had developed innovative solutions to maintain business during the pandemic, but the pandemic has left a legacy to be addressed. Case backlogs have been avoided in the civil courts and tribunals, but a significant backlog in criminal cases did emerge. Dealing with this through the criminal court recovery programme has been a key priority over the past year. It will remain so for the next.



Strong progress has been made. SCTS developed case modelling to monitor the throughput of cases. This indicated that summary trials should return to pre-pandemic levels by March 2024. Solemn business is more difficult to predict. The number of indictments continues to rise, particularly in relation to sexual offending. These cases can be evidentially complex and take time to resolve. From April of this year, we switched recovery resources from summary to solemn, with the introduction of two additional High Court and six additional sheriff solemn trial courts. With this increased resource in place, the modelling predicts that outstanding High Court trials will recover to a new baseline level by March 2025 and sheriff solemn by March 2026. These levels will still be above the pre-pandemic norm, but this is less due to the COVID-19 problems than the increase in case volumes. In tackling the backlog, I am grateful for the assistance of both branches of the legal profession and government funding.

A key component in the transformation of our criminal justice system is the implementation of the Lord Justice Clerk's Review into the management of sexual offence cases. Over the past year, we have worked closely with the Scottish Government as they have brought forward the legislation required to deliver many of the recommendations. Where legislation is not required, we have made good progress. The Judicial Institute has developed and delivered training to the judiciary on trauma informed practice and procedure. Plans have been approved for the training of SCTS staff. This will commence during the summer of 2023.

The advent of new technology means that we can open up the courts to a wider audience. In November 2021, an appeal hearing in the Court of Session was live-streamed for the first time, attracting viewers from across the globe. Further live streaming has followed this year. Lord Pentland is heading a task force with the aim of developing permanent arrangements for the streaming of cases where there is significant public interest in such access. This will start in the appellate divisions.

Tribunals' reform has continued during 2022-23. The Social Security Chamber has expanded following the roll-out of Adult Disability Payment and the successful transfer of staff from His Majesty's Courts and Tribunals Service. The Local Taxation Chamber was established on 1 April 2023, taking on the work of Valuation Appeals Committees and the Council Tax Reduction Review Panel.

The staff of SCTS remain fully committed to supporting the judiciary and providing a first class service to the public. Their skill, dedication and compassion underpin all that we do. I record my thanks to them. The role of chairman of the SCTS Board continues to be made easier as a result of the insight and expertise of my fellow Board members. Their commitment, guidance and support have been essential as we continue to manage an ambitious agenda, which supports the administration of justice through a blend of traditional service and progressive innovation.

# 1. Performance report

## 1.1 Overview

### 1.1.1 Chief Executive's statement

Eric McQueen, Chief Executive, SCTS

The purpose of this performance report is to provide an overview of the Scottish Courts and Tribunals Service (SCTS) and its performance during 2022-23. This section of the Annual Report and Accounts sets out the purpose, structures, activities and functions of SCTS; provides a summary of our operational and financial performance for the year and describes the key issues, risks and trends which influence our work.



Our purpose is supporting justice. Managing the day-to-day business of our courts, devolved tribunals and the Office of the Public Guardian is our top priority. The range of work we do is vast, complex and challenging to deliver. This has been made even more challenging due to the COVID-19 pandemic, which left some problems to be solved. A key focus over the past year was dealing with the backlog of criminal cases that accrued. Our [recovery programme](#) has made good progress over the past 12 months. The overall number of scheduled trials has now reduced by 37% since the peak of 43,606 in January 2022, representing a 69% reduction in the trials backlog. Our recovery programme will continue throughout 2023-24.

While the COVID-19 pandemic presented unique challenges, it transformed the landscape in which we operate as we moved rapidly to accommodate increased remote and digital working. Over the past year we have continued to transform the services we provide, supporting the Lord President's vision that courts and tribunals should be seen as "a service, not just a place".

We have increased the number of evidence by commission suites in operation, with the opening of a new venue in Edinburgh in October 2022, which has already held over 200 hearings – enabling vulnerable witnesses to give evidence in a supportive environment. Similar facilities are already available in Glasgow and Inverness, with plans for a further suite to be introduced in Aberdeen during 2023-24.

Our civil integrated case management system continues to develop, increasingly enabling online case management and administration through the Civil Online portal. Full digital case management and processing can take place in simple procedure cases and an increasingly broad range of business can now be conducted online – with the submission of bulky paper case files largely a thing of the past. Our online caveats portal provides improved digital service access, with over 2,000 caveats having been submitted through the portal since its launch in July 2022.

The wellbeing of our staff is paramount. Our 'wellbeing' initiative aims to support our staff and recognises that our employees are our greatest asset. Over the past year, we have developed a new performance management system titled "My Career" which will be rolled out for the 2023-24 performance year. My Career will help ensure open coaching conversations are taking place, not only about work objectives, but also about how staff do their job, their wellbeing and the learning and development opportunities that will support them to achieve their goals.

While this report looks back over the past year, we must look forward and plan for the future. The coming years pose a range of challenges and opportunities for us as an organisation. The expansion of Scottish Tribunals will continue, solemn cases are on the rise and future funding settlements remain uncertain. As we respond to these challenges, we will continue to work in collaboration with other justice organisations, the legal profession and the third sector – embracing the new ways of working both to manage the recovery, whilst developing a more innovative, accessible and sustainable service for all.

## 1.1.2 Purpose and activities of SCTS

### Business model and environment

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

In total, the estate comprises 71 buildings made up of courts, vulnerable witness suites, tribunals and offices. We operate from 51 distinct locations across Scotland's six sheriffdoms, together with 13 remote video witness sites. Tribunals also make use of some 70 further venues across Scotland for hearings. Our court locations, the Office of the Public Guardian (OPG), and our Tribunals administrative centres in Glasgow, Hamilton and Edinburgh are shown at Annex 2.

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

**the Scottish courts, devolved tribunals and their judiciary;**

**the Lord President or his delegates in respect of his functions as Head of the Judiciary;**

**the sheriffs principal in respect of their functions under the relevant provisions of the Courts Reform (Scotland) Act 2014;**

**the Office of the Public Guardian and Accountant of Court; and**

**the Scottish Sentencing Council, Scottish Civil Justice Council and the Criminal Courts Rules Council<sup>2</sup>.**

This is the final year in the corporate planning period, 2020-23. For each year, an annual business plan has been produced. A three-year Corporate Plan 2023-26 was published in April 2023, and the annual SCTS Business Plan 2023-24 was published in May 2023.

This report details how SCTS carried out its functions in 2022-23 as required by section 67 of the Judiciary and Courts (Scotland) Act 2008 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

#### Purpose and values

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

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

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

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

#### Structure of SCTS

SCTS is led by its Board. It has a judicial majority and oversees the administrative arrangements that support the judiciary in the delivery of justice. The SCTS Board meets at least six times per year<sup>4</sup>. Day-to-day management of the organisation rests with the Chief Executive and the Executive Team. Further information on the SCTS Board and Executive Team is in the Directors' Report, on pages 30-37.

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

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

the 2008 Act remains the founding legislation for the SCTS

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

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

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

## Our strategy

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



In order to deliver successfully on these priorities the way in which we approach our business is critical. Whilst independent, we work collaboratively with the Scottish Government, the Justice Board for Scotland, and a broad range of justice agencies. The [Vision for Justice in Scotland](#) provides a common focus for all involved in the delivery of criminal and civil justice, and our work supports the delivery of its outcomes and goals.

### 1.1.3 Performance summary

Throughout the year, the SCTS Board monitored ongoing delivery of its 2022-23 Business Plan Outcomes. 28 outcomes were set in the plan, of which 23 were fully completed. Five were partially delivered, with completion scheduled during 2023-24. A more detailed year-end report on all 28 outcomes is available on the SCTS website<sup>5</sup>. Commentary on a range of the outcomes delivered during the year is available from pages 21 in the Development and Performance section of this report.

Over the course of 2022-23, SCTS has fulfilled its purpose of supporting justice by playing a leading role in significant reforms across Scotland's justice system whilst maintaining the day-to-day business of the courts, tribunals and the Office of the Public Guardian.

In April 2022, the Scottish Government lifted all COVID-19 restrictions. Between June and September 2022, we conducted a COVID-19 Lessons Learned Review, to identify where we could improve any future response. The review recognised the excellent collaborative working with Scottish Government (SG), other Justice organisations and the third sector. The value in strong leadership and clear direction from the senior judiciary and Executive Team, ensuring priorities were clear and well-communicated was also highlighted.

SCTS had developed innovative solutions to maintain business during the pandemic, but the pandemic left a legacy to be addressed. Case backlogs have

been avoided in the civil courts and tribunals, but a significant backlog in criminal cases did emerge.

Dealing with this through the criminal court recovery programme has been a key priority over the past year. The additional trial courts, combined with excellent levels of collaboration with the judiciary and across justice organisations, the legal profession and the 3rd sector, have increased case conclusion levels to above pre pandemic capacity. Since the introduction of the recovery programme we have seen a 69% reduction in the level of additional scheduled trials that accrued during the pandemic. Our modelling predicts that the summary case backlog will be cleared by March 2024. Solemn business is more challenging. The number of indictments registered continues to rise (20% higher in 2022-23 when compared to 2019-20).

From April 2023 we will put in place two additional High Courts and six additional Sheriff solemn trial courts. Detailed modelling predicts that outstanding High Court trials will recover to a new baseline level by March 2025 and sheriff solemn by March 2026.



A key component of transforming our criminal justice system lies in the implementation of the recommendations of the Lord

against all 2022-23 Business Plan outcomes is available on the SCTS Board page of the SCTS website:

Justice Clerk's Review: Improving the Management of Sexual Offence Cases. Over the past year, we have worked closely with the Scottish Government as they have brought forward the legislation required to successfully deliver many of the recommendations. Where legislation is not required, we have made good progress. We have supported the Judicial Institute to develop and deliver training to the judiciary on trauma informed practice and procedure. We have supported NHS Scotland on the development of "Trauma-Informed Justice: A Knowledge and Skills Framework". This framework enables justice organisations to support victims and witnesses in ways which minimise harm and re-traumatisation, support recovery and enable the most effective evidence gathering.

Following the report of the Virtual Trials National Project Board in January 2022, SCTS worked closely with justice partners to agree a virtual domestic abuse court model. The model places an increased focus on the needs of complainers and witnesses. At its foundation is a recommendation for all complainers to give their evidence away from the court building, via live link, supported by Victim Support Scotland or other support agencies. The new model also proposes the use of increased judicial case management by designated specially trained sheriffs, specialist prosecutors and support for solicitors to undertake trauma informed training.

The deployment of virtual custodies was also crucial during the pandemic, allowing the

<sup>5</sup> The SCTS Business Plan Delivery Report, which provides a summary of progress

<http://www.scotcourts.gov.uk/about-the-scottish-court-service/the-scottish-court-service-board>



accused to participate in the early stage of their case safely via video link. Their use has continued throughout the year, with over 5,000 cases dealt with this way. Virtual custodies have the potential to provide many benefits. They reduce the need to transport accused persons between Police Custody Units and courts – saving time, money and reducing emissions. They can also allow the accused to remain in a more supportive environment, particularly vulnerable accused.

The ability to hold virtual and hybrid hearings enables parties to participate in a way that best meets their needs. Since May 2022, over 59% of all civil hearings were conducted using Cisco WebEx secure video-conferencing.

This flexible provision can save time and money for the parties, provide a more appropriate environment for participants and improve sustainability by reducing both travel and the use of physical papers. A total of 21 courts have been upgraded in 2022, providing improved courtroom technology to support hybrid in-person / virtual hearings, with full digital recording facilities.

Over the course of the past year, we facilitated over 450 police and expert witnesses to give their evidence remotely in High Court trials. This minimises the time they are required to be away from their day-to-day duties by reducing the need to travel to court and provides financial savings for organisations, as backfill for staff is not required to the same extent, if at all.

The Court of Session is now able to manage 100% of new cases on

our Integrated Case Management System (ICMS), which will make the submission of bulky case papers a thing of the past. Expansion of digital case management in the civil courts is central to service design that meets changing user expectations.

In the Sheriff civil courts, full digital case management was concluded for simple procedure. In July 2022, an online caveats portal in both the Court of Session and Sheriff courts was launched, providing improved digital service access. Since its introduction, over 2,000 caveats have been successfully submitted through the portal.

We continue to explore ways in which to improve access to, and transparency of, the courts. In November 2021, an appeal hearing in the Court of Session was live-streamed for the first time, attracting a global audience. Further live streaming has followed during the past year. Permanent arrangements for streaming cases where there is likely to be significant public interest are being explored.

Building on the recommendations of the Evidence and Procedure Review, a new Summary Case Management (SCM) pilot, led by Sheriff Principal Anwar and supported by SCTS staff, commenced at Dundee, Hamilton and Paisley sheriff courts in September 2022. The pilots will run for 18-months, and aim to reduce the number of unnecessary hearings being held. By facilitating early disclosure of evidence, combined with strong judicial case management, the pilots have the potential to resolve a number of cases at an earlier phase, reducing

the level of abortive hearings and case churn.

Tribunals' reform has continued during 2022-23. The Social Security Chamber has expanded following the roll-out of Adult Disability Payment and the successful transfer of staff from His Majesty's Courts and Tribunals Service. The Local Taxation Chamber was established on 1 April 2023, taking on the work of Valuation Appeals Committees and the Council Tax Reduction Review Panel.

During 2022, Tribunals Operations, in collaboration with the judiciary, began gradually reintroducing in-person hearings where appropriate whilst developing and implementing hybrid hearing models within some jurisdictions. This increased flexibility by accommodating both digital (video and teleconference) and in-person attendance.

Growth in tribunal business volumes continues to be experienced across a number of chambers. Applications to the Mental Health Tribunal for Scotland (MHTS) have increased as well as those in the Housing and Property Chamber (HPC). As new welfare benefits are devolved to Scotland, the work of the Social Security Chamber is anticipated to increase significantly. We continue working closely with the Scottish Government to ensure that sufficient resources – both staff and judiciary – are available to support the expansion.

Within the Office of the Public Guardian, a new platform to replace the case management system, SIMGA, was identified. This will support an enhanced business model, built on

responsive, efficient and easily accessible services for all users. Our track record on carbon reduction is strong. As an organisation, our CO<sub>2</sub> emissions have more than halved since 2010 in spite of the increase in the range of functions we undertake. We retained our Carbon Trust Triple Standard accreditation in 2022. Significant challenges lie ahead however. In recognition of this, the SCTS Board commissioned a revised sustainability strategy and associated action plan, which will be developed during 2023, to refocus our efforts on net-zero. A Board level champion has been appointed to support this work, and a new oversight group will be established to provide clear leadership and progress reviews.

In-year funding secured from the



Scottish Government Energy Efficient Grant Scheme enabled Dunfermline Sheriff Court to be fitted with photovoltaic panels. LED upgrades were installed in Banff Sheriff Court, Edinburgh Sheriff Court and Parliament House. The funding also supported a pilot sustainability project in Falkirk Sheriff Court, which saw the fitting of new solar panels, improved insulation and heat optimisation systems.

In the summer of 2022, Scottish Ministers approved a business case for phase 1 of a project to deliver improved front line service delivery across the Edinburgh Justice Sector whilst simultaneously reducing the footprint and cost of the estate (including vacating or disposing of premises). Phase 1 works, which focused on improving the

utilisation and long term sustainability of Parliament House, progressed well. The Scottish Law Commission, based at Causewayside in Edinburgh, will move into Parliament House in the summer of 2023 - reducing the public sector estate footprint.

Our results from the annual [UK Civil Service People survey](#) remained broadly similar to the previous year. A total of 1,260 staff completed the survey, up from 1,094 in 2021. The overall results were broadly similar to the previous year. The overall engagement score was 62%, down from 64% in 2021. The results will inform local and national plans to address key points raised.

We achieved [Customer Service Excellence re-accreditation for 2022](#), scoring 14 compliance plus ratings and 41 fully compliant ratings. Assessors noted that SCTS' hardworking and knowledgeable staff are a particular strength of the organisation, along with their genuinely caring attitudes.

In September 2022, we finalised our Hybrid Working policy, giving people more choice and flexibility to do their work in a blended way, where it suits the business need. In-year we finalised a new performance management system, My Career, which will be rolled out in May 2023. The new approach encourages coaching conversations that focus on wellbeing, how we do our work and what learning and development is needed to realise goals.

Our approach to workforce planning continued to develop throughout the year. We

completed an assessment of posts, for succession planning purposes, for Senior Executive Officers and above, ensuring the organisation is well prepared for leadership and other role transitions. Directly linked to succession planning is developing



leaders for the future.

In October 2022, 18 aspiring leaders were successful in joining our new 12 month Talent Programme (Thrive), which is aligned to SCTS **Leadership Attributes Framework**. It aims to develop those with the potential, aspiration and capacity to progress to positions that are more senior.

In September 2022, a direct entrant recruitment programme saw 25 new summary criminal clerks appointed to a structured development programme of technical training and practical application.

Technical training remains at the heart of operational success. In-year we concluded a Technical Training Review, the recommendations for which will be taken forward in 2023-24.

We are proud to have delivered the vast majority of planned outcomes. This was only possible due to a committed, innovative and professional workforce who genuinely care.

## Performance against business outcomes 2022-23

Strategic Priorities	Business Outcomes 2022-23				Complete
	Click on the table for a more detailed performance report				Part-complete
A well supported judiciary	<p>We will support justice by delivering the administration of Scotland's courts, devolved tribunals and Office of the Public Guardian – developing the business model that makes best use of in-person, virtual and remote ways of working</p>	<p>We will support the judiciary as we extend the use of digital case management in our Civil Courts, enabling new case types to be uploaded and managed via the Civil Online portal</p>	<p>We will support the work of the judiciary in implementing the first phase of recommendations of the Lord Justice Clerk's review of the management of sexual offence cases – to improve the experience of complainers and witnesses, without compromising the rights of the accused</p>	<p>We will deliver the next phase of the Tribunals Reform Programme, working with tribunals' judiciary to manage the expansion of the First-tier and Upper Tribunal business, including the transfer of the Mental Health Tribunal for Scotland, and the creation of the new Local Taxation Chamber, into the First-tier Tribunal for Scotland</p>	
Satisfied service users	<p>We will develop an online public register for Adults with Incapacity cases to improve customer experience and interactions for the Office of the Public Guardian</p>	<p>We will expand the use of virtual domestic abuse trial courts, building on the lessons learned in Grampian, Highland and Islands and adopting trauma informed practices in line with the recommendations in the Sexual Offences Review</p>	<p>We will promote equality, diversity and inclusion through the delivery of our Equality Outcomes, promoting awareness and understanding of equality and diversity, to improve services</p>	<p>We will review our current Standards of Service for victims and witnesses in collaboration with justice partners, and ensure that the arrangements in place across our buildings are designed to improve our services and enhance the experience of victims and witnesses attending to give evidence</p>	
Skilled and motivated people	<p>We will develop and implement a training strategy that will equip our staff with the skills and knowledge to respond in a trauma informed way to people suffering the effects of traumatic experience</p>	<p>We will implement the next phase of our People Systems upgrade, delivering a new recruitment and performance management module and review implementation of the first phase (salaries and expenses) to ensure that improvements and efficiencies are achieved</p>	<p>We will implement our new succession planning process and talent management programme to identify key skillsets and ensure that we develop the skills and capabilities of our future managers and leaders</p>	<p>We will develop and deploy a new approach to performance review, focussing on coaching, support and development to enable everyone to give their best</p>	
Sustainable buildings and business	<p>We will commence work to rationalise our Edinburgh estate, repurposing available space in Parliament House, and developing plans to improve the facilities available for tribunals based in Edinburgh</p>	<p>We will maintain enhanced and baseline safety measures across our estate for as long as public health guidance dictates –to ensure that all premises operate in a COVID-19 safe manner</p>	<p>We will deliver a range of sustainability projects, including solar panel installations, electric vehicle charging points and LED light installations to support carbon reduction targets, whilst retaining our Carbon Trust Triple standard accreditation</p>	<p>We will conduct a pilot at Falkirk Sheriff Court—installing a range of carbon reduction measures (insulation, triple glazing etc.) to inform our approach towards meeting the target for decarbonising public sector buildings by 2038</p>	
Digital services	<p>We will conclude our three-year Cyber Security Improvement programme and enhance our cyber security operations team—improving our incident management capability and protecting our digital assets</p>	<p>We will improve user experience by upgrading our technology and infrastructure to support hybrid, virtual and in-person hearings—expanding the range of purpose-built facilities for the pre-recording of evidence and remote evidence provision</p>	<p>We will minimise inconvenience and reduce the need for physical appearance at court by increasing the provision of remote evidence for police and professional witnesses and by expanding virtual custody hearings across Scotland</p>	<p>As more business is carried out online we will develop a solution that allows members of the public to view virtual civil hearings in the Court of Session and Sheriff Courts</p>	
Efficiency and best value	<p>We will continue development of a new case management system, and an online public register, for the Office of the Public Guardian, which will provide a secure and efficient digital system for the processing of cases, and deliver a better service to users</p>	<p>We will support the implementation of a new finance system, including the roll out of our Purchase to Pay system across the organisation, reducing the risk of fraud and improving controls on spend and budget management</p>	<p>We will scope and develop a web strategy – consolidating the existing multi-supplier SCTS web presence to enhance user experience and provide a long-term sustainable solution</p>	<p>We will identify and drive savings through our approach to purchasing and contract management, delivering a further £0.5m of savings through better procurement, cost and contract management</p>	
Purposeful collaboration	<p>We will support the Justice Board for Scotland and local criminal justice boards—working collaboratively on the "Recover, Renew, Transform Programme" to build a more resilient and responsive system</p>	<p>We will work with the judiciary and justice organisations, through the courts recovery programme, to reduce the criminal case backlogs that have accumulated as a result of the pandemic</p>	<p>We will support the Scottish Civil Justice Council, Scottish Sentencing Council and the Criminal Courts Rules Council so they can deliver their work programmes to a high standard</p>	<p>We will work with the Scottish Government as the COVID Recovery Bill progresses through parliament, making the case for long term retention of provisions that have supported innovation and resilience during the pandemic, such as virtual hearings and electronic submission</p>	

## Financial performance 2022-23

The Departmental Expenditure Limit (DEL) underspend of £3.4m comprises a cash and non-cash underspend of £0.7m and £2.7m respectively. The capital overspend primarily relates to in-year IFRS 16 lease re-measurement/modifications (£2.5m; see Note 9a) and higher than projected spend on the Recover, Renew, Transform (RRT) programme (£0.4m), partially offset due to slippage associated with the Edinburgh Justice Campus Project (£0.6m). Further, the fiscal resource underspend is principally driven by lower than budgeted spend on RRT (£1.9m) and non-domestic rates (£0.9m) due to the successful challenge of rate-able values on a number of properties. The non-cash underspend is largely attributed to prior year capital adjustments (see Note 21).

The Annually Managed Expenditure (AME) outturn position is mainly due to provision movements. The dilapidation charge element is based on data provided by Avison Young. There was no presidents' pension revaluation due this year.

The total underspend of £3.3m represents approximately 1.8% of the overall budget (cash: 0.4% and non-cash: 0.8%).

### Financial performance summary

	2022-23			Restated 2021-22
	Budget	Outturn	Variance (Outturn v Budget)	Outturn
	£'000	£'000	£'000	£'000
Capital – DEL	14,505	17,430	2,925	17,733
Fiscal Resource – DEL	138,231	134,627	(3,604)	131,393
Resource Ring-fenced (non cash, depreciation) - DEL	33,552	30,845	(2,707)	20,323
<b>DEL Total</b>	<b>186,288</b>	<b>182,902</b>	<b>(3,386)</b>	<b>169,449</b>
AME	205	285	80	663
<b>Total</b>	<b>186,493</b>	<b>183,187</b>	<b>(3,306)</b>	<b>170,112</b>

With respect to the Statement of Comprehensive Net Expenditure (SoCNE), the net operating expenditure is £165.8m. In comparison to the above outturn, summary capital additions are not included in the SoCNE and these reconciling items are detailed within Notes 6a, 8a and 9a.

Reconciliation of outturn to net operating expenditure (£000's)	Outturn
<b>Net Outturn per SoCNE</b>	<b>165,757</b>
Add: PPE additions (note 6a)	10,413
Add: Intangible additions (note 8a)	4,540
Add: ROU lease additions (note 9a)	2,477
<b>Outturn</b>	<b>183,187</b>

## 1.1.4 Key issues, risks and future trends

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

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

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

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

This year's workshop took place in February 2023. The corporate risk register was updated throughout the year to ensure it remained current. A summary of strategic risks is provided at page 16.

Much of our work is demand-led. Predicting **business volumes** helps us match capacity to demand, and adapt to shifting trends.<sup>6</sup>

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

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

### 1. Service resilience

The extensive disruption caused by the COVID-19 pandemic created a backlog of criminal cases. A criminal court recovery programme commenced in September 2021. Since its introduction we have seen a 69% reduction in the level of additional scheduled trials that accrued during the pandemic.

Through the recovery programme, we are aiming to return to a point where the number of scheduled cases being prepared for trial is around 20,000. Given the initial focus of the recovery programme on summary trials, our modelling predicts that the summary backlog will return to a level regarded as effective for system operation by March 2024.

A key risk to the success of reducing solemn business case backlogs has been the increase in the number of indictments registered. Solemn case volumes were growing before the pandemic and have continued to do so. To address this, we have switched recovery programme resources from summary to solemn. From 1 April 2023, we have introduced two additional High Court and six additional sheriff solemn trial courts. The latest criminal court modelling projects that with the new resources in place High Court cases will return to a revised baseline by March 2025 and sheriff solemn cases by March 2026. These revised levels of outstanding business are higher than the position pre-pandemic – reflecting the growing caseload that must be managed with finite resource.

Over much of the past two years, like many organisations, we have had to manage our response to the COVID-19 pandemic. The SCTS Senior Incident Management (SIM) Team agreed, early in the pandemic, that as we started to move from response to recovery there would be merit in carrying out a review of the organisation's response. That review took place between June and September 2022.

The main purpose of the review was to identify activities or approaches that we should maintain and where we could improve any future response. The review concluded that the overall response of the organisation was strong, most notably the effective decision making and leadership. It made a number of

<sup>6</sup> Detailed data on business volumes is available at Annex 1 of this report

recommendations for further activity, to ensure that we build on what we have learned and update our plans to reflect the changes in the way that we, and the wider world, do business as a result of COVID-19.

## 2. Resourcing

Managing within limited resources is an ongoing challenge for SCTS. Over the past year, a particular risk to the delivery of business has been in respect of recruitment. This challenge requires a concerted effort to address, as resources are required both to support recovery and manage an ambitious programme of reform.

To address this risk, within Court Operations, we ran a direct entrant recruitment exercise for 25 new summary criminal clerks of court. Previous experience of the justice system was not required as all new entrants undertook an intensive development programme before commencing full duties in the court to which they were appointed.

Developing the leaders of the future is critical for any organisation to ensure it can continue to flourish. In July 2022, SCTS invited staff to apply for a 12 month programme of training aimed at developing those who have the potential, aspiration and capacity to progress from their current roles to more senior positions. 18 members of staff were successful in obtaining a place on the programme, which commenced in October 2022.

Financial resourcing is a constant pressure. By working collaboratively with the Scottish Government and other justice agencies, SCTS has been able to address criminal case backlogs, enhance our services for the benefits of users, and ensure

sufficient funding has been available to deliver core services. As we move forward, we must work within the constraints of a difficult economic and fiscal outlook – requiring us both to innovate and deliver our services in the most efficient way.

## 3. Meeting our users' needs

Digital innovation is changing the way in which we work, where we work, how we organise our work, the products we use and how we communicate. Changes to the way we deliver our business allow us to rationalise, innovate and improve our services. Many of those using our services are willing and eager to interact with us in new ways – and expect us to change the way in which we deliver services – improving accessibility, efficiency and choice.

To maintain progress and meet the needs of users, we opened a new evidence by commission suite in Edinburgh in October 2022 which has already supported approximately 200 hearings. These hearings enable the most vulnerable to have their evidence pre-recorded, minimising further trauma and obtaining the best evidence early in proceedings. We have introduced an online caveats portal, enabling solicitors to lodge documents electronically and rolled out a Digital Expenses Payment system, enabling jurors to apply for expenses and receive payment electronically.

## 4. Data and cyber security

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

[Management Plan](#). Over the past year, we have continued to invest in the professional development of our Information Governance team, recognising the need for expert advice and support in this field – as the range and sensitivity of data managed by the organisation on a daily basis continues to grow.

As we increasingly make use of digital platforms to deliver our business, and the risk of cyber-attacks is on the rise, our security must continually evolve to meet the challenge. Our cyber security team has achieved re-accreditation to the Cyber Essentials Plus standard; instigated an independent security test which was conducted in September 2022 with the findings being addressed to enhance overall security; and provides timely cyber security expertise to SCTS change labs that are responsible for the delivery of new digital projects.

## 5. Supporting our workforce

We are committed to providing a healthy working environment and improving the quality of working lives for all our employees. Our Wellbeing initiative aims to support our staff and recognises that our employees are our greatest asset. Over the past year, we have developed a new performance management system titled *My Career* which will be rolled out for the 2023-24 performance year. *My Career* will help ensure open coaching conversations are taking place, not just about work objectives – but also about how staff do their job, their wellbeing and the learning and development opportunities that will support them to achieve their goals.

## 6. Climate change

Over the past decade, SCTS has had a strong track record on carbon reduction. CO<sub>2</sub> emissions have more

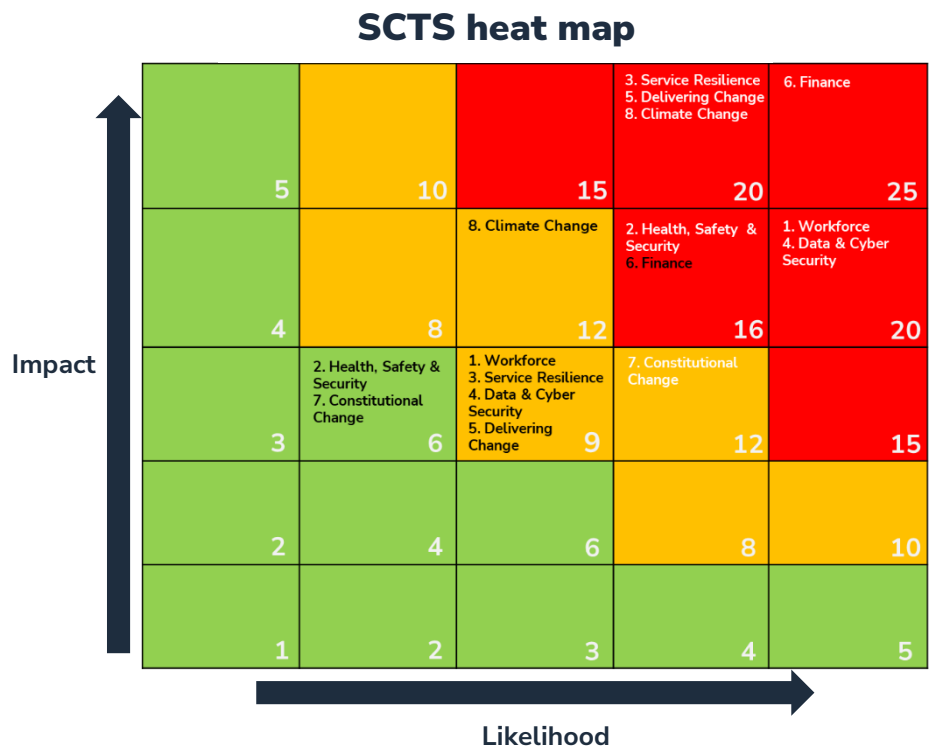
than halved since the organisation became a non-ministerial office in 2010. SCTS holds the Carbon Trust Triple Standard (which provides external verification that the organisation making progress to reduce energy use, carbon emissions, waste and water consumption).

Good practice in sustainability has been adopted across a number of areas including physical improvements to the built estate, the installation of photovoltaic

arrays, embracing remote working, and embedding electronic payment systems across the business. The organisation is fully committed to the net zero agenda and the Board has committed to the 2045 target set by the Scottish Government. However, as an organisation that is obliged to deliver its business from a range of locations across Scotland, often from historic and listed buildings, the challenge of making sustained progress towards this target is significant.

In recognition of this fact, the Board has commissioned a revised sustainability strategy and associated action plans that will be developed during 2023 – guiding the organisation on its journey to achieving the net zero challenge. A Board level champion has been appointed to support this work and a new oversight group will be established to ensure clear leadership and regular review of progress.

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



### SCTS risk scoring key

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

## Strategic categories and key corporate risks – Identified and mapped by the SCTS Board (at 31 March 2023)

Strategic risk category	Principal corporate risk monitored by the SCTS Board and Audit and Risk Committee	Untreated risk score March 2023	Treated risk score March 2023	Target risk score	Comments
1. Workforce wellbeing and skills	Failure to maintain a skilled, motivated and adaptable workforce to meet current and future needs	20	9	6	In-principle agreement reached with the PCS to secure a resolution to the dispute in relation to pay and job security. Trauma informed framework for justice sector agreed and approach to training being finalised. New performance management system developed and will be launched in May 2023. A range of wellbeing initiatives in place.
2. Health, safety and security	Significant health and safety or security breach	16	6	6	Current operating model remains robust. Effective risk management and baseline safety measures in place to protect service users / staff.
3. Service resilience and continuity	Essential business and services compromised due to critical incident(s)	20	9	6	Criminal court recovery progressing well (69% reduction in the level of additional scheduled trials). COVID-19 lessons learned review completed and actions being taken forward to enhance business resilience including response to future large scale disruptions. Business continuity strategy and guidance refreshed.
4. Data and cyber security	Significant data/system loss caused by failure in information management controls or cyber-attack	20	9	6	Continued security improvements and training for staff deemed to be keeping pace with the evolving threats, however <a href="#">NCSA warn</a> of rising threat from irresponsible use of commercial hacking tools. Additional resource being recruited for review of electronic records - to ensure compliance with data retention policy.
5. Delivering change and post-pandemic reform	Failure to deliver planned key reforms in the SCTS Corporate Plan and broader Justice Strategy	20	9	6	Dedicated change function, with operational staff embedded in change labs enabling the SCTS to deliver change initiatives at pace, adding value to judiciary, staff and service users (e.g. civil online portal for caveats). Funding secured for a number of key change investments (e.g. replacement of OPG case management system).
6. Financial and resources	Financial shortfall impacts ability to resource and maintain core business or deliver reform programmes	25	16	12	Recent budget settlement more positive than initial projections - however, when inflation is taken into account it still represents a real-term reduction compared with the current year. SCTS will work with SG throughout 2023-24 to mitigate impacts as far as possible.
7. Constitutional and regulatory change	Wider policy/constitutional change impacts on SCTS' ability to deliver core business or reform	12	6	6	Ongoing monitoring of major regulatory impacts and watching brief on potential Brexit implications for the courts.
8. Climate change	Failure to progress towards a sustainable carbon neutral position by 2045 as set by government	20	12	6	CO <sub>2</sub> emissions have more than halved since 2010. Carbon Trust Triple standard maintained in 2022. A "Reasonable" assurance from recent Internal Audit review was obtained. However, the risk remains relatively high reflecting the massive scale of the longer-term challenge to meet 2045 net zero ambition.



## 1.2 Performance analysis

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

In addition to reviewing progress against business plan outcomes, the SCTS Board appraises the organisation’s performance on a quarterly basis through its **key performance indicators (KPIs)** scorecard. A summary of the KPI measures is on page 20. The full-year scorecard for 2022-23 is published on our website<sup>7</sup>.

The KPI measures are aligned to our **strategic priorities**. This allows the SCTS Board to maintain oversight of core service delivery, key operational and corporate processes and wider performance.



**SCTS’ strategic priorities**

They are subject to annual review to ensure they remain relevant and sufficiently stretching. A number of measures were revised in 2021-22 to align with COVID-19 criminal court recovery modelling, to ensure that the recovery programme is having the desired effect. We also revised measure 5a to include targets for automated payments.

During 2022-23, the criminal recovery programme has demonstrated sustained progress. The continuation of the programme will be a critical element of work over the coming years.

Following an extensive review of the measures in 2021-22 and the

ongoing criminal court recovery programme, it was concluded that all measures remained valid for 2022-23.

In addition to providing an exception-based report on performance, the KPIs provide the SCTS Board with a means of assuring that the organisation is carrying out its activities as planned, to mitigate **key risks** and **manage uncertainty** so far as possible.

Key corporate risks in relation to areas such as staff engagement, financial constraint, service resilience and sustainability are subject to measurement through specific KPIs in the scorecard. These relate to employee engagement measures, training data, expenditure and income profile, criminal court recovery modelling and carbon footprint measures – in addition to an assessment of the delivery status of the organisation’s change portfolio. Measuring these areas cannot entirely eliminate risk, but it supports visibility of the current position, which helps manage uncertainty by providing evidence-based insights on changes as they occur.

Throughout the past year, overall performance has been strong with the majority of indicators reporting as green in each quarter.

Four of the 19 KPIs were in exception for all or the majority the year. These related to:

#### 1. Measure 2(b): Disposal of summary criminal cases within 26 weeks.

This measure covers the period from Police caution and charge, through prosecution until case conclusion, such as a verdict at trial. This is a system wide measure with the data provided by the Scottish Government. Through all quarters of the reporting year, the measure has not met its target of more than 72% of cases being disposed of within 26 weeks. It is understood the measure remains under review by the Scottish Government, to consider whether an alternative assessment of the end-to-end system performance would be more suitable as recovery continues.

#### 2. Measure 6(d): Justice of the Peace Court business recovery

Justices of the peace are members of the public who give their time voluntarily, and are not fee-paid professional judges. Justices sit either alone, or in a bench of three, and deal with the less serious summary crimes, such as speeding, careless driving and breach of the peace. In court justices have access to advice on the law and procedure from lawyers, who fulfil the role of legal adviser and clerk of court. This performance measure reported amber in quarters two, three and four. Case conclusions for the year averaged 77%, compared to pre-pandemic levels, against a target of 95% or more. However, waiting times and the number of scheduled trials were

<sup>7</sup> The KPI scorecard is also available on the SCTS Board [page](#) of the SCTS website

within modelling projections for the entire year.

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

This measure reported amber for quarters two, three and four. It is comprised of a basket of 10 indicators, which includes Court of Session, sheriff court civil and Office of the Public Guardian waiting periods and registrations. For those quarters in exception, eight of the ten indicators were green, and two were red: The first – registration of guardianship orders within five working days – averaged 57.25% against a target of 94% or more. This reflects the ongoing challenge of managing backlogs accrued in the processing of Guardianship orders during the pandemic. Additional resources have been put in place to address the backlogs and will continue until levels return to green. The Public Guardian continues to ensure that all urgent and expedited applications are prioritised to ensure that the most essential cases are effectively actioned. The second – Commercial court waiting times – remained red due to two long running cases that could not commence until pending cases had been heard. Both cases have hearings fixed for November 2023, by which time it is anticipated this specific measure will return to green reporting thresholds.

### **4. Indicator 8(b): Fines and fee income**

This measure reported as red for the entire year. Income has remained behind pre-pandemic levels, largely driven by lower civil court fee income, reduced fines collection and a reduction in income received from Power of

Attorney registrations. A total of £38.3m in fees and fines income was collected, 2.85% below budget.

In addition to the four measures in exception for the majority of the year, six other measures were in exception for one or two quarters. These relate to:

#### **1. Measure 3(a): Employee engagement**

This measure reported amber for the second and third quarter of the year. By quarter four, the measure had returned to green. The exception related to short-term absence which in both quarters exceeded 5.5 days (6 and 7 days respectively). This increase coincided with a change in policy in June 2022, when absence caused by COVID-19 was no longer treated as special leave (this change was made in-line with Scottish Government advice to public sector organisations).

#### **2. Measure 3(b): Delivery of development activities**

This measure reported amber in the first two quarters of the year, then recovered to green in quarters three and four. This was due to the number of staff able to undertake training, when compared to course capacity, dropping to 64% and 65% respectively in the first two quarters against a target of 85% or more; and the proportion of staff undertaking learning being 48% against a target of 55% or more. These reductions reflected the availability of, in particular, operational staff to attend technical training courses through this period – due to the pressures of maintaining the criminal court recovery programme. Our Education and Learning Unit worked closely with operational

business areas and have implemented a revised training schedule and a variety of learning methods (virtual/in-person/blended) to increase uptake and better meet operational requirements.

### **3. Measure 4(b): Sustainability and carbon reduction**

This measure reported red in quarters one and two, and returned to green in quarters three and four. Over the past 12 months, we have maintained our high baseline public health measures, delivering 100% fresh air ventilation (which, in turn, also led to a need for additional heating to balance temperature). This continued to impact our ability to meet carbon reduction targets. A range of in-year decarbonisation projects, including the installation of photovoltaic panels (conversion of light into electricity); LED light fittings across the estate; and improved insulation helped bring output within year-end targets. As at March 2023, SCTS is 14% ahead of its target. To the year 2019-20, and prior to COVID-19, SCTS had reduced its carbon footprint by 24% from the 2016-17 baseline set. A more detailed report setting out progress made each year is published on the Sustainable Scotland Network [website](#).

### **4. Measure 6(b): Sheriff court solemn business recovery**

Performance for this measure reported amber in the first quarter, then green for the last three quarters of the year. In the first quarter scheduled trial delay was 11.9 months against a target of 11 months or less, as per modelling projections. Scheduled trial delays, over the last three quarters of the year were 10.2 months on average. From 1 April

2023, in response to an increase in the number of indictments being registered, an additional six sheriff solemn courts have been put into operation. Criminal case modelling projects that sheriff solemn backlogs will be reduced, to a revised baseline level by March 2026.

**5. Measure 6(c): Sheriff court summary business recovery**

Performance for this measure reported amber in the last quarter, of the year. It was reporting as green for the first three quarters. In the last quarter, the summary case waiting period was 3.2 months, against a target of 3 months or less. Further, the number of scheduled trials was 20,064, against a target of 18,566 or less. Our modelling predicts that the summary case backlog will be cleared by March 2024.

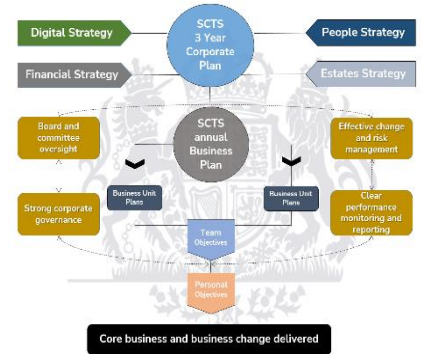
**6. Measure 8(a): Expenditure profile**

Following approval from Scottish Ministers to implement a pay deal that provided an average 5.3% increase for staff in SCTS (this was 3.3% above SG’s pay remit but permitted due to the cost of living crisis), an overall overspend of £1.574m was forecasted in quarter two, meaning this measure had reported as red. Additional funding was subsequently received from Scottish Government to cover additional pay costs. Forecasted spend for the remainder of the year was within budget.

**Longer-term objectives and strategies**

The annual performance reporting provided by our Business Plan Delivery Report and Board KPI Scorecard sit within a broader framework of the 21 strategic objectives set out in our Corporate Plan 2020-23. In addition to our

annual work programme, the delivery of these longer-term elements is informed by our corporate strategies – these set out both the context and our medium term agenda across the key enabling areas of people, estates, digital and finance, as set out in the diagram below.



## Summary of SCTS Key Performance Indicators at March 2023

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

1	A well supported judiciary
1a	Judicial satisfaction levels (Assessment of most recent judicial attitudes survey plus qualitative assessment by SCTS Executive Team)
2	Satisfied service users
2a	User satisfaction levels (based on quantitative survey and assessment data, including SCTS Court User Survey data)
2b	Percentage of summary criminal cases disposed of within twenty-six weeks (based on official justice system statistics)
3	Skilled and motivated people
3a	Employee engagement levels (based on staff turnover, absence levels, complaints and grievance monitoring and survey data)
3b	Delivery of development activities (based on proportion of staff who have engaged in and completed key learning and development activities)
4	Sustainable buildings and business
4a	Maintaining the estate (assessment of investment levels to ensure backlog maintenance is being managed effectively)
4b	Sustainability and carbon reduction (assessment of the extent to which the organisation is meeting agreed carbon reduction targets)
5	Digital services
5a	Automated and online transactions (assessment of the proportion of online fines transactions and payments made via automated systems)
5b	IT resilience and service (assessment of the resilience of core SCTS systems available for use when required)
6	Efficiency and best value
6a	High Court business recovery (assessment of measures aligned to <a href="#">COVID-19 Criminal Court Recovery Modelling</a> )
6b	Sheriff Court solemn business recovery (assessment of measures aligned to Sheriff solemn <a href="#">COVID-19 Criminal Court Recovery Modelling</a> )
6c	Sheriff court summary business recovery (assessment of measures aligned to Sheriff summary <a href="#">COVID-19 Criminal Court Recovery Modelling</a> )
6d	Justice of the Peace Court business recovery (assessment of three operational indicator aligned to business recovery)
6e	Civil and miscellaneous business waiting times (assessment of 10 indicators measuring waiting times for civil and appellate business and guardianship orders administered by Office of the Public Guardian)
6f	Effective Tribunals Operations (assessment of 21 key operational indicators measuring effective administration)
6g	Delivering on our change programme (assessment of the delivery status on progress SCTS is making towards meeting its outcomes)
7	Purposeful collaboration
7a	Sufficient and effective collaboration (analysis of the overall quality and quantity of collaboration between the SCTS and key partner agencies)
8	Financial indicators
8a	Expenditure profile (comparison of actual expenditure with profiled expenditure to the year end to ensure robust budgeting)
8b	Fines and fees income (comparison of actual fines and fees income received with profiled income to the year end to ensure robust profiling)

## 1.2.2 Development and Performance 2022-23

### A well supported judiciary

Scotland's judiciary are equipped with the right people, systems, technology and processes to ensure they can dispense justice effectively

SCTS supports Scotland's judiciary in carrying out their independent role, ensuring the right people, technology, systems and processes are in place.

While the independence of the judiciary must always be upheld, the benefits of collaborative working cannot be underestimated. We are proud that over the past year we have built on the strong relationships developed to deliver key reforms to the justice sector.

In 2022, the Judicial Attitudes Survey (Scotland) - the only known continuous survey of the working lives of judges anywhere in the world – for the first time included both salaried and fee-paid members of the judiciary. 90% of fee-paid and 91% salaried members said they felt valued by court staff.

A critical element of our work over the past year, in direct support of the judiciary, has been the continuation of the criminal court recovery programme, which was launched in September 2021. The additional trial courts, combined with excellent levels of collaboration with the judiciary and across justice organisations, the legal profession and the 3rd sector, have increased case conclusion levels to above pre - COVID capacity. Our modelling predicts that the summary case backlog will be cleared by March 2024. Solemn business is more challenging. The number of indictments registered continues to rise (20% higher in 2022-23

when compared to 2019-20). That is why from April 2023 we will put in place two additional High Courts and six additional Sheriff solemn trial courts. Modelling predicts that outstanding High Court trials will recover to a new baseline level by March 2025 and sheriff solemn by March 2026.

Audit Scotland have undertaken a performance audit of criminal court backlogs. The report highlights the effective use of modelling data to inform decision-making and the good progress made through implementation of innovative solutions such as the establishment of remote jury centres and balloting of jurors remotely.

A key priority of criminal justice reform is delivering the recommendations of the Lord Justice Clerk's Review into the management of sexual offending cases. The review proposed implementation of a specialist court for sexual offence cases, adopting the routine pre-recording of evidence in such cases and embedding trauma-informed practices and procedures into all aspects of the process.

Now laid in parliament and including provisions for the establishment of a specialist court and a raft of other measures, the Victims, Witnesses and Justice Reform (Scotland) Bill will, if approved, enable the recommendations from the sexual offences review to be implemented.

Where changes in legislation are not necessary, substantial

progress has been made, notably in the creation of facilities to support the pre-recording of evidence of children and vulnerable witnesses. In October 2022, designated facilities for the taking of evidence by commission in Edinburgh were put in place. Similar facilities are already available in Glasgow and in Inverness. The Judicial Institute, with input from leading experts, has developed trauma-informed training for the judiciary.

The Court of Session is now able to manage 100% of new cases on our Integrated Case Management System (ICMS), making the submission of bulky case papers a thing of the past. We have also supported the judiciary with improving access to justice by providing the technology to live stream Inner House cases of significant media or public interest.

Tribunal's reform continued throughout the year. The ongoing expansion of the Social Security Chamber will see case volumes increase, including those arising from the new Scottish Carer's Assistance - replacing the Carer's Allowance which will be administered by Social Security Scotland. From April 2023, the Local Taxation Chamber commenced, with Valuation Appeals Committees and the Council Tax Reduction Review Panel transferring in. The transfer of the MHTS into the Mental Health Chamber was delayed and is now expected to transfer in over the course of the coming year.

## Satisfied service users

We will consistently deliver high-quality customer service, inspiring confidence in those who use our services, promoting inclusiveness and developing our understanding of customer needs through ongoing feedback and quality assessment

The justice system in Scotland moved rapidly to accommodate increased remote and digital working in response to the challenges the pandemic presented. The way in which our services are now provided improves accessibility for the public and the media, whilst affording round the clock services and information for all those who need it. This is a level of service increasingly expected by the public.

In March 2023, we successfully achieved [Customer Service Excellence re-accreditation for 2022](#). Assessments took place across during November 2022. We achieved 14 compliance plus ratings, 41 fully compliant ratings and two partially compliant ratings. The assessors commented that “hardworking and knowledgeable staff are a particular strength of the organisation, demonstrating commitment and genuinely caring attitudes that are greatly appreciated by the many different customer groups and various agencies that have links to the service. There is a strong focus on customer care”. We welcome the independent scrutiny to help identify where we can improve our standards.

To further help understand how best to meet changing demands, bi-annually we run a Court User’s Satisfaction Survey. Phase one of our three-phase programme concluded last year with overall high satisfaction levels for jurors 95%. Initial data from phase two – which surveyed users of civil procedure including users’ experience with virtual hearings and Civil Online – indicate an approval rating of above 60% when using Civil Online, and above 70% approval rating for user experience

of participating in virtual hearings. The full results of phases two and three are expected in the first quarter of 2023-24. The insights and data gathered will be used to inform future improvements to user experience – both in-person and through online interfaces.

Virtual domestic abuse trials represent an area that has the potential to transform the way we do our business, delivering real benefits to complainers without compromising the rights of the accused. In January 2022, the Virtual Trials National Project Board, led by Sheriff Principal Pyle, issued its report on piloting virtual summary trials. It recommended that specialist online courts be set up to manage domestic abuse cases.



SCTS has worked closely with justice partners to agree a virtual domestic abuse court model. The model places an increased focus on the needs of complainers and witnesses. At its foundation is a recommendation for all complainers to give their evidence away from the court building, via live link, supported by Victim Support Scotland or other support agencies. The new model also proposes the use of increased judicial case management by designated specially trained sheriffs, specialist prosecutors and support for solicitors to undertake trauma informed training.

This work builds on the recommendations of the [review of](#)

[sexual offence cases](#). Critical to its success is embedding the pre-recording of evidence of children and vulnerable witnesses as part of an effort to reduce potential trauma in the trial process. In October 2022, a new evidence by commission suite opened in Edinburgh, allowing vulnerable witnesses to give evidence in the most appropriate, supportive environment. By March 2023, it had supported more than 200 hearings. Similar facilities are already available in Glasgow and Inverness – leading to a total of more than 600 hearings proceedings by commission this year.

On 3 August, our [Standards of Service for Victims and Witnesses 2022-23](#) was published. It reflects our commitment to continually improve the quality of services available to victims and witnesses on their journey through the justice system – to ensure that they feel able to give their best evidence. The impact of the pandemic made this more important than ever. We therefore commenced a review of the ‘Standards’ to ensure they continue to meet the needs of victims and witnesses.

Maintaining our commitment to equality, diversity and inclusion (EDI), we developed new [equality outcomes](#) in consultation with our Equality Steering Group, Equality Advisory Group, the PCS Union and staff. These are designed to better support SCTS embed EDI in all it does. We also commissioned an internal audit to review our arrangements for compliance with the Public Sector Equality Duty. The report made a number of recommendations that will be taken forward over the coming years.

## Skilled and motivated people

We support our people to provide excellent customer service — focusing on their performance, learning, resilience and well-being

Our people are public servants in the truest sense of the phrase. They are fully committed to supporting the judiciary, and providing a first class, compassionate service to a diverse range of users, many of whom find themselves in unfamiliar and anxious situations.

Supporting our people to develop the right skills for adoption of trauma-informed practices is a key step in improving the experience of complainers. A Trauma Informed Justice Skills and Knowledge Framework was approved by the Victims' Taskforce in December 2022. SCTS will use this framework to guide it as part of its ambition to become a trauma-informed organisation. As a first step, an approach to training our staff has been agreed and will commence with the rollout of a leaders programme during 2023.

We are committed to providing a healthy working environment and improving the quality of working lives for all our employees. As an organisation, SCTS promotes collaboration and values its diverse workforce. We encourage and support personal growth and work-life balance.

Our Wellbeing initiative aims to support our staff and recognises that our employees are our greatest asset. We aim to reduce the stigma associated with mental ill health and encourage a supportive environment by speaking about mental health and wellbeing; by encouraging dialogue we hope to ensure that all employees are aware of the support that is available internally and externally and, where appropriate, to access the support we provide.

Over the past year, we have developed a new performance management system titled *My Career* which will be rolled out from 10 May 2023. *My Career* will help ensure open coaching conversations are taking place, not just about work objectives but also about how staff do their job, their wellbeing and what learning and development might be needed to help them achieve their goals.

In September 2022, we finalised our Hybrid Working policy, developed in partnership with colleagues in the Public and Commercial Services Union. The policy introduces the concept of hybrid working within SCTS for those roles that can be carried out in a blended way - with work being carried out both in the workplace and at home or another suitable and appropriate remote location.

The annual [UK Civil Service People Survey](#) was conducted in September 2022 and results were published in December 2022. A total of 1,260 staff completed the survey, up from 1,094 in 2021. The overall engagement score was 62%, down from 64% in 2021. Most of the results across the core themes of the survey have remained broadly similar to last year. However, significant concerns over pay and benefits were highlighted. We will build on our People Survey Action 2022-24, updating our local and national planning outcomes to address key points identified.

Our approach to workforce planning continued to develop throughout the year. We completed an assessment of posts, for succession planning purposes, for SEO and above, ensuring the organisation is

well prepared for leadership and other role transitions. Directly linked to succession planning is developing leaders for the future. In October 2022, 18 aspiring leaders were successful in joining our new 12 month Talent Programme, which is aligned to SCTS Leadership Attributes Framework. It aims to develop those with the potential, aspiration and capacity to progress to positions that are more senior. Further, over 130 staff undertook first line leadership training, and a leadership diagnostic tool was developed to help staff self-assess against our Leadership Framework – directing them to the most appropriate leadership development material for them.

A direct entrant recruitment programme saw 25 new summary criminal clerks appointed to a structured development programme, facilitated by our Education and Learning team. This was supplemented with practical court application to consolidate skills and knowledge. The programme was a resounding success, with delegates graduating in January 2023.

Technical training is critical to operational success. To ensure the delivery of training is meeting the needs of our staff we completed, in-year, a Technical Training Review. Our Education and Learning unit is working closely with operational colleagues to implement the recommendations – developing the optimal delivery model for Technical Training (in-person and online); making available technical trainers, on site, when new processes are being introduced; improved scheduling and better use of technology.

## Sustainable buildings and business

We will develop and maintain our built and digital infrastructure to provide a high-quality, safe, secure and sustainable environment for everyone using our service

While we now deliver more of our services by digital means, reducing the need for physical attendance, court and tribunal buildings will always be required, to ensure access to justice for all those who need it.

Of the 71 buildings across the estate, 36 have listed status (special architectural or historic interest). Court locations can only be created, moved or closed by order of the Scottish Parliament. Open market valuations are not appropriate due to the specialist nature of many of our buildings, and instead the [Depreciated Replacement Cost](#) method is used. At March 2022, the total estate holding value was valued at £530 million. Our next valuation is due in 2027.

Our [Estates Strategy](#) sets out the investment approach to maintaining and upgrading our facilities. We take seriously our responsibility to make alterations that improve safety, security, accessibility and sustainability. Building repair is prioritised through backlog maintenance management, to keep our premises safe and operational. £8.25m was spent in 2022-23, exceeding our target level of investment by over £2m. This included significant waterproofing works in Glasgow, external fabric works in Hamilton, and replacement roof works in Lanark.

Continued good practice in sustainability has been adopted throughout the year – as part of SCTS' ongoing commitment to the 2045 net-zero target set by Scottish Government. In-year funding secured from the Scottish Government Energy Efficient

Grant Scheme enabled a number of sustainability upgrades across the estate. Dunfermline Sheriff Court was fitted with photovoltaic panels. LED upgrades were installed in Banff and Edinburgh Sheriff Courts and Parliament House, with planning and procurement undertaken for a further seven building locations in 2023-24. The funding has supported a pilot sustainability project in Falkirk Sheriff Court, which saw the fitting of new solar panels, improved insulation and heat optimisation systems.

Build for a new court room was also completed in Falkirk Sheriff Court, creating much needed capacity to hear both in-person and hybrid hearings.

During Scottish Climate Change week, which ran from 26 to 30 September 2022, SCTS delivered a broad range of communications to all staff, including daily highlights on the work undertaken across the estate. A 'Climate Conversation' was held online – considering ways in which we can make a difference, both as an organisation and as individuals.



In the summer of 2022, Scottish Ministers approved a business case for phase 1 of a project to deliver improved front line service delivery across the Edinburgh Justice Sector whilst simultaneously reducing the footprint and cost of the estate (including vacating or disposing of premises). Phase 1 works, which focused on improving the

utilisation and long term sustainability of Parliament House, progressed well. The Scottish Law Commission, previously based at Causewayside in Edinburgh, will move into Parliament House in the summer of 2023 - reducing the public sector estate footprint.

We have also sought to make use of technology to promote sustainability. Our Digital Expenses Payment system for jurors is now in place, eliminating the need for manual paper claims. We have also facilitated over 450 police and expert witnesses to give their evidence remotely in High Court trials, reducing the need for them to travel to court.



Our track record on carbon reduction is strong. As an organisation, our CO<sub>2</sub> emissions have more than halved since 2010 in spite of the increase in the range of functions we undertake. We retained our Carbon Trust Triple accreditation in 2022. Significant challenges lie ahead however. In recognition of this, the SCTS Board commissioned a revised sustainability strategy and associated action plan, which will be developed during 2023, to refocus our efforts on net-zero. A Board level champion has been appointed to support this work, and a new oversight group will be established to provide clear leadership and progress reviews.



## Digital services

We will place digital innovation at centre of what we do and maximise the opportunities afforded by technology to improve processes, provide easy access to information, minimise physical appearance and support quicker outcomes

Digital innovation is changing the way we work. Over the past year we have continued to transform the services we provide, supporting the Lord President's vision that courts and tribunals should be seen as "a service, not just a place".

Following the lifting of COVID-19 restrictions, we successfully decommissioned nine of our ten remote jury centres and returned jurors safely to court buildings. These centres were crucial to ensuring the safety of jurors, and allowed the most serious criminal cases to be heard in spite of rules on physical distancing. We have retained one remote jury centre to provide additional capacity in support of the criminal recovery programme.

The deployment of virtual custodies was also crucial during the pandemic, allowing the accused to participate in the early stage of their case safely via video link. Their use has continued throughout the year, with over 5,000 cases dealt with this way. Virtual custodies have the potential to provide many benefits. They reduce the need to transport accused persons between Police Custody Units and courts – saving time, money and reducing emissions. They can also allow the accused to remain in a more supportive environment, particularly vulnerable accused. We will continue to develop their use, in partnership with those who support such cases – aiming to deliver longer-term benefits.

The ability to hold virtual and hybrid hearings enables parties to participate in a way that best meets their needs. Since May 2022, over 59% of all civil

hearings were conducted using Cisco WebEx secure video-conferencing.



This flexible provision can save time and money for the parties, provide a more appropriate environment for participants and improve sustainability by reducing both travel and the use of physical papers. A total of 21 courts have been upgraded in 2022, providing improved courtroom technology to support hybrid in-person / virtual hearings, with full digital recording facilities.

We continue to explore ways in which to improve access to, and transparency of, the courts. In November 2021, an appeal hearing in the Court of Session was live-streamed for the first time, attracting a global audience. Further live streaming has followed during the past year. Lord Pentland is now heading a task force, whose aim is to develop permanent arrangements for streaming cases where there is likely to be significant public interest.

The second phase of the Social Security case management system launched at the end of August 2022. This phase introduced enhancements to support the launch of national Adult Disability Payments, improvements to the SCTS web portal, document bundling, and a notification service.

Within the Office of the Public Guardian, a new platform to replace the case management

system, SIMGA, has been identified. The new system will support an enhanced business model, built on responsive, efficient and easily accessible services for all users.

As we increasingly make use of digital platforms to deliver our business, the risk of cyber-attacks continues to evolve. Our security must continually evolve to meet the challenge. We achieved re-accreditation to the Cyber Essentials Plus standard and completed an independent security test with the findings being addressed to enhance security.

We continue to align our developments with the Scottish Government's [Digital Scotland Service Standard](#) - to ensure all our users: including those with disabilities, those who have no access to the internet and those who may lack skills or confidence to use, are able to access our services.



We are always looking to improve the ways in which we deliver our business – be that through innovation, rationalisation or collaboration. Many of those using our services are willing and eager to interact in new ways – and expect us to keep developing to increase accessibility, efficiency and choice. As we do so, we must maintain a focus on delivering value to meet our users' needs in the most efficient and effective way.

Building on the recommendations of the Evidence and Procedure Review, a new Summary Case Management (SCM) pilot commenced at Dundee, Hamilton and Paisley sheriff courts in September 2022. The 18 month pilots aim to reduce numbers of unnecessary hearings, by facilitating early disclosure of evidence, combined with strong judicial case management. To minimise the burden on defence agents, written records that must be lodged in advance will be replaced by judicial case management notes. Legal aid changes are supporting the pilot.

Pre-intermediate diet meetings (PIDMs) continue operating nationally and play an important role in the new model. Practice Note No.3 of 2022, published in October, refined the process, taking account of experience since its implementation in December 2020.

Over 400,000 witness citations were issued last year – the SCM pilots and underpinning PIDMs aim to ensure that substantive hearings take place only where they are genuinely required. Over the course of the past year, we facilitated over 450 police and expert witnesses to give their evidence remotely in High Court trials. This minimises the time they are required to be away from their day-to-day duties and provides financial savings for organisations, as backfill for staff is not required to the same extent, if at all.

In December 2022, the Fines Business Unit agreed new **data sharing agreements** with HMRC and related third parties. These agreements provide Fines

Enforcement Officers with additional, up-to-date information that allow them to offer timely advice where appropriate or take meaningful action where necessary. This approach helps minimise the role of the court and police in fines recovery processes.



Throughout the year, collection remained strong with 82% of the value of Sheriff Court fines imposed between 1 April 2022 and 31 December 2022 either fully paid or on track to be paid.

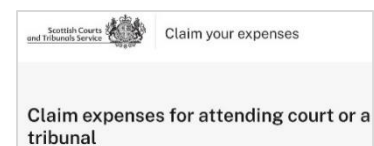
Our new 2022-2024 Communications Strategy describes how we will engage with stakeholders and share data. We are developing a new website presence, informed by user research conducted between November 2022 and February 2023. Improvements will be made to our current website in areas including design, navigation and information architecture (the organisation of structure and content to make information easy to find and use). The SCTS website is a key source of information for many users. In 2022-23 over 111,000 users visited the main SCTS website per week.

In 2021, we launched Microsoft SharePoint for our intranet, completing the migration of content from the old intranet in November 2022. This new platform provides a rich range of collaborative tools and a flexible, scalable interface. It is a major step in our plan to fully migrate to Microsoft 365, which will continue through 2023-24, providing high

quality digital services, increasing automation and allowing full use to be made of the available applications to improve efficiency and accuracy.

We continue to identify and drive savings through our approach to purchasing and contract management to ensure that we are achieving best value. In 2022-23, we generated savings of in excess of £0.75m through improved procurement practices.

Expansion of digital case management in the civil courts is central to service design that meets changing user expectations. In the Sheriff courts, full digital case management was concluded for simple procedure, and early work to adopt the lodging of Ordinary actions through our external facing interface Civil Online has begun. In July 2022, we introduced an online caveat portal in the Court of Session and Sheriff court, facilitating digital lodging. Over 2,000 had been lodged by the end of the year. A new Civil Online portal that solicitors can use for lodging and tracking simple procedure cases has also been developed and will be go live on 31 May 2023.



The Digital Expenses Payment System (DEPS) system was rolled out nationally throughout 2022 to all sheriff courts and all High Courts. The new digital process allows jurors to submit their expense claims online. Claimants now receive their expenses more quickly and in a method suitable for their needs, whilst also mitigating the risk of fraud.

## Purposeful collaboration

We will work with justice bodies to deliver significant change and improvement to Scotland's justice system – through collaboration, communication and reform

Over the past year, we have continued to work closely with other justice organisations – both directly and through a range of collaborative groups, such as the Justice Board for Scotland and the Criminal Justice Board. In doing so we support the Scottish Government's Vision for Justice, which includes a number of our significant reform priorities.

There is cross-system agreement that recovering from the effects of the pandemic remains a top priority. The work led by SCTS has seen the additional summary case backlog generated by COVID-19 fall by two-thirds from its peak. Our attention is now turning increasingly to solemn business. In addition to pandemic backlogs the rise in level of indictments being registered each year continues (20% more in 2022-23 compared to 2019-20). With increased resources targeted at solemn cases, our modelling predicts that High Court trials will recover to a new, albeit higher, baseline level by March 2025 and sheriff solemn by March 2026. SCTS will continue to lead this work, but its success is dependent on support from all branches of the legal profession and ongoing financial support from the Scottish Government.

Between June and September 2022, we conducted a COVID-19 Lessons Learned Review. The main purpose of the review was to identify activities or approaches that we should maintain and where we could improve any future response. The review recognised excellent collaborative working with Scottish Government (SG), other Justice organisations and the third sector. It recognised the value in strong leadership and clear

direction from the senior judiciary and Executive Team, ensuring priorities were clear and well-communicated.

The Coronavirus (Recovery and Reform) (Scotland) Act 2022 received Royal Assent on 10 August 2022. Sections within the Act extend temporary modifications to justice provisions that allow many of our new ways of working to continue. Our policy team worked closely with government officials throughout the year, to ensure the relevant measures remained in place. A number of these measures support new ways of working that we would seek to maintain. The legislation will be subject to annual review and can be extended until November 2025 if required.

A key component of transforming our criminal justice system lies in the implementation of the recommendations of the Lord Justice Clerk's Review: [Improving the Management of Sexual Offence Cases](#). Over the past year, we have worked closely with the Scottish Government as they have brought forward the [legislation](#) required to successfully deliver many of the recommendations. Where legislation is not required, we have made good progress. We have supported the Judicial Institute to develop and deliver training to the judiciary on trauma informed practice and procedure. We have supported NHS Scotland on the development of "Trauma-Informed Justice: A Knowledge and Skills Framework". This framework enables justice organisations to support victims and witnesses in ways which minimise harm and re-traumatisation, support recovery and enable the most effective evidence gathering.

SCTS provides the staff and resources that support the work of the Scottish Civil Justice Council (SCJC). Its responsibilities include keeping practice and procedure under review, and submission of draft procedural rules to the Court of Session for consideration and approval. Seven new rules instruments were published in 2022-23. The most significant of these were the Council's review of core Simple Procedure rules and those introducing case management in sheriff court family actions.

SCTS also supports the work of the Scottish Sentencing Council (SSC). In-year their work involved public consultation on Scotland's first offence guideline on statutory death by driving offences. The SSC also published public information videos on its sentencing young people guideline.



In September, the nation mourned the death of **Her Majesty, Queen Elizabeth II**. Over a five-day period in Edinburgh, a series of historic ceremonies and events took place, including the proclamation of King Charles III. Tens of thousands of people visited to observe the ceremonials and pay their respects in Scotland. Members of the judiciary and SCTS staff played a key role in the organisation and delivery of aspects of the ceremony, which had been developed in partnership, to honour the life of the longest reigning monarch in British history.

## Supplementary statutory reporting

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

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

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

The structures established within the Scottish justice system are designed to minimise the potential for acts of bribery or corruption.

Parties to a case are separate. They seek legal advice and representation independently. Court administrators are independent of parties, and the judiciary are independent of both the parties and SCTS.

Bribery or corruption identified in the justice process is taken very seriously. There are clear and robust legal processes to investigate any allegations, with significant penalties available to the judiciary should it be established. Such cases are very rare. There is only one example in recent years of a juror who, having accepted a bribe, was sentenced to imprisonment.

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

#### A register of staff interests

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

#### Robust procurement policies

ensure that those staff involved in goods or services procurement with potential suppliers do so with honesty, fairness and impartiality. Suitable due diligence is carried out in respect of those with whom we contract, and relationships with suppliers are managed professionally, transparently, and with due regard to ethics and propriety.

**A well-established second jobs policy** ensures that individuals do not take on roles that may lead to actual or perceived conflicts with their SCTS duties.

**A rigorous gift registration policy** ensures that external parties cannot seek to gain privilege or differential treatment by offering members of staff incentives beyond the formal system.

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

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

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

Finally, our policies and procedures are backed up by comprehensive peer-review assessment processes, where good practice and regularity in each court is cross-checked by staff independent of that court on an annual basis.

### Equalities Act 2010 – The Fairer Scotland Duty

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

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

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

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

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

### **Community Empowerment Act 2015**

Under s.95, each year the SCTS is obliged to publish an asset transfer report, setting out the number of requests we have received, and where such a request has been made – the number granted and refused. The last asset transfer of this type was Arbroath Sheriff Court to Arbroath Community Trust in 2020-21. In 2022-23, SCTS has no surplus buildings, and there have been no requests received in year requesting transfer of ownership.

### **Island Communities Act 2018**

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

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

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

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

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

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

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



**Eric McQueen**  
Chief Executive

14 August 2023

## 2. Accountability report

### 2.1 Corporate governance report

#### 2.1.1 Directors' report

##### Membership of the SCTS Board

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

##### Members of the SCTS Board 2022-23

###### Judicial members

- The Rt. Hon. Lord Carloway  
Lord President
- The Rt. Hon. Lady Dorrian
- The Rt. Hon. Lord Woolman
- Sheriff Principal Craig Turnbull
- Sheriff Jillian Martin-Brown
- Sheriff Olga Pasportnikov
- Mrs Morna Rae, JP
- Mrs Anne Scott

##### Non-judicial members

###### SCTS Chief Executive

Mr Eric McQueen

###### Advocate Member

Ruth Innes KC

###### Solicitor Member

Lyndsey Walker

##### Members external to the justice system

- Mr Joe Al-Gharabally  
(*appointment ended 31 May 2022*)
- Col. David McIlroy  
(*appointment ended 30 June 2022*)
- Dr Sophie Flemig
- Steven Dickson (*appointed 10 June 2022*)
- Margaret Craig (*appointed 10 June 2022*)

At the end of 2022-23, all 14 SCTS Board positions were filled. The gender split of the Board is nine women and five men.

During the year 2022-23, Mr Joe Al-Gharabally and David McIlroy's appointment ended, and were succeeded by Margaret Craig and Steven Dickson.

Since the year end, the following changes to membership of the SCTS Board has taken place:

- Lady Wise has replaced Lord Woolman;
- Sheriff Principal Anwar has replaced Sheriff Principal, Craig Turnbull; and
- Dr David Caddick JP has replaced Mrs Morna Rae JP.

##### Board meetings and operations

SCTS has made Standing Orders<sup>8</sup> under which it conducts its business and has established Standing Committees to provide specific assurance and scrutiny of performance and advice to the SCTS Board. Over the course of 2022-23 these committees were:

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

The SCTS Board met on six occasions through 2022-23. Three of these were in-person meetings in Parliament House, Edinburgh, and three included visits to specific sites: Kirkcaldy Sheriff Court, three of Scotland's prisons (Barlinnie, Glenochil and Shotts) and the OPG. Committees met quarterly, with the exception of the Remuneration Committee which met once to review the remuneration of SCTS members who are not salaried public servants. Copies of the minutes of Board and Committee meetings can be found at:

[www.scotcourts.gov.uk](http://www.scotcourts.gov.uk)

<sup>8</sup> SCTS Standing Orders are available [here](#)

## The SCTS Board at 31 March 2023



**Top row (left to right)** - Steven Dickson, Sheriff Jillian Martin-Brown, Eric McQueen, Rt. Hon. Lady Dorrian, Dr. Sophie Flemig, Margaret Craig, Sheriff Olga Paspornikov

**Bottom row (left to right)** - Rt. Hon. Lord Woolman, Sheriff Principal Craig Turnbull, Anne Scott, Rt. Hon. Lord Carloway (Chair), Ruth Innes KC, Lynsey Walker, Morna Rae JP

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

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
Sheriff Principal Craig Turnbull	None	None	Friends of Plockton Music School	None
Sheriff Jillian Martin-Brown	None	None	None	<p>Ordinary Member, Council for Tayside, Central and Fife – Sheriffs' Association</p> <p>External Examiner, Dundee University Diploma in Legal Practice</p> <p>Member, Scottish Civil Justice Council</p> <p>Committee Member, Monikie Primary Parent Teacher Partnership</p> <p>Contributor, MacPhail published by Greens/Thomson</p>
Sheriff Olga Pasportnikov	None	None	None	None
Morna Rae JP	None	None	None	<p>Employee, Inverclyde Council</p> <p>Justice of the peace</p> <p>Elder, Clerk to Congregational Board and Session Clerk within the Church of Scotland</p>



Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
<b>Anne Scott</b>	None	None	Roland Sutton Academic Radiology Trust	<p>President, First-tier Tribunal for Scotland, Tax Chamber</p> <p>Temporary President, First-tier Tribunal Chamber for Scotland, Social Security Chamber</p> <p>Legally Qualified Member, Mental Health Tribunal for Scotland</p> <p>Judge, United Kingdom First-tier Tribunal Tax Chamber</p> <p>Judge United Kingdom, First-tier Tribunal Social Entitlement Chamber</p>
<b>Eric McQueen</b>	None	Member, Scottish Civil Justice Council	None	None
<b>Steven Dickson</b> <i>(appointed June 2022)</i>	<p>Non-executive Director, Scottish Water</p> <p>Non-executive Director, Scottish Water Horizons Holdings</p> <p>Non-executive Director, Scottish Water Business Stream Holdings</p>	Member, Armed Forces Pay Review Body	None	<p>Member, Institute of Directors</p> <p>Member, Pensions Management Institute</p> <p>Member, World Commerce and Contracting</p> <p>Executive Committee Member, Prospect Scotland Regional Branch</p>

Name	Directorship	Appointments <i>ex officio</i>	Trusteeships	Other appointments and interests
<b>Margaret Craig</b> <i>(appointed June 2022)</i>	Non-executive Director, Phoenix Group Independent Governance Committee for workplace-based pensions	None	None	Chair, Children 1st  External Examiner, Financial Services Module, Edinburgh University Law School Diploma
<b>Joe Al-Gharabally</b> <i>(appointment ended May 2022)</i>	Ernst & Young	None	None	None
<b>Lynsey Walker</b>	None	None	None	Member, Addleshaw Goddard LLP  Member, LawScot Tech Advisory Board (LSS)
<b>Ruth Innes KC</b>	None	None	None	Member, Faculty of Advocates Member, Church of Scotland  Fellow, International Academy of Family Lawyers  Governor and Vice Chair, Highlands and Islands Educational Trust
<b>Dr Sophie Flemig</b>	None	None	Trustee, General Nursing Council for Scotland (Education) Fund 1983 (SCO 15662)	Chief Executive Officer, Cattanach Scottish Charitable Incorporated Organisation  Member, Accounts Commission
<b>Col. David McIlroy</b> <i>(appointment ended June 2022)</i>	None	None	Trustee, Fort Matilda Playing Fields Union	President, Greenock Wanderers RFC

## The SCTS Executive Team

The SCTS Board has responsibility for directing and controlling the major activities of SCTS. Business delivery in accordance with agreed plans is delegated to the Chief Executive and the SCTS Executive Team. The membership as at 31 March 2023, was:

- **Chief Executive** – Eric McQueen
- **Executive Director Court Operations** – David Fraser
- **Executive Director Tribunals and OPG Operations** – Tim Barraclough
- **Executive Director Judicial Office** – Kay McCorquodale<sup>9</sup>
- **Chief Finance Officer** – Alice Wallace (appointed on 1 July 2022 following an interim appointment)
- **Deputy Chief Executive** – Noel Rehfisch (appointed on 10 January 2023 following an interim appointment)
- **Executive Director Change and Digital Innovation** – Mike Milligan

### Executive Team at 31 March 2023



**CHIEF EXECUTIVE**  
Eric McQueen  
Human resources  
Communications



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



**EXECUTIVE DIRECTOR**  
**Court Operations**  
David Fraser  
Court operations  
Education and learning  
National fines



**EXECUTIVE DIRECTOR**  
**JUDICIAL OFFICE**  
Kay McCorquodale  
Judicial Office  
Legal support  
Strategy and education



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



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



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

<sup>9</sup> The Judicial Office for Scotland was established to support the Lord President in fulfilling his responsibilities under Part 2 of the Judiciary and Courts (Scotland) Act 2008, as formal head of the Scottish judiciary. For more information see [Judicial Office \(judicialoffice.scot\)](http://judicialoffice.scot)

## Information security

The proper management of information remains a key area of focus for SCTS. The loss of personal or sensitive data is a key corporate risk managed and overseen by the SCTS Board, the Audit and Risk Committee and the Executive Team. All courts, tribunals and business units maintain Information Asset Registers that are reviewed regularly, and assurance is sought annually from Directors on the effectiveness of relevant controls. A review of Information Asset Registers was undertaken in June 2022. Recommendations from this review are scheduled for implementation by the end of 2023.

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

SCTS is committed to robust information management standards, ensuring compliance with data protection and related provisions. Internal Audit completed a review of Information Governance in July 2022, which formed part of the Audit Plan agreed for 2022. The audit concluded that SCTS has effective and solid information governance arrangements, while identifying some areas of moderate weakness. Most recommendations were implemented, and an action plan is in place for those outstanding. SCTS is currently undertaking a review of its corporate records and retention to support the migration of its corporate records from shared drives to SharePoint.

### Data breaches, 2022-23

Date	Data incident	Information	Outcome
October 2022 ICO self-referral	Warrant of imprisonment recorded incorrectly resulting in accused person serving additional time in prison	Personal data, criminal conviction data	ICO undertook a formal investigation though no enforcement action taken. The Commissioner advised further action necessary to improve compliance with DPA, 2018 including reviewing policies and procedures in accordance with section 56 of the DPA, 2018 and ensuring that learning from any breach report is shared across the organisation, not just where breaches occur. Based on recommendations from the Commissioner, we now issue a communication detailing lessons learned from data breaches across the business.
October 2022 ICO self-referral	Employee alleged to have inappropriately accessed criminal conviction data and disclosed them to third parties	Personal data, criminal conviction data	ICO chose not to investigate further. The incident is part of on-going criminal proceedings by the Crown and Procurator Fiscal Service.
November 2022 ICO self-referral	Non-Harassment Order (NHO) revoked but not shared with Police Scotland timeously, resulting in accused person being arrested unlawfully on two separate occasions	Personal data, criminal conviction data	ICO undertook a formal investigation but no enforcement action taken. The Commissioner advised that further action necessary to improve compliance with UK GDPR, including ensuring all training is reviewed and updated continuously. We have reviewed NHO guidance and communicated this to operational staff.

<p><b>January 2023</b> ICO self-referral</p>	<p>Error in processing the order from a bail hearing resulted in an accused person being unlawfully detained for a significant period of time</p>	<p>Personal and criminal conviction data</p>	<p>Formal investigation by the ICO ongoing.</p>
<p><b>March 2023</b> ICO self-referral</p>	<p>Warrant of imprisonment emailed to the wrong Scottish Prison Service email address; That address had an automatic distribution list function operating. Consequently the warrant was disclosed to 600 individual recipients</p>	<p>Personal and criminal conviction data</p>	<p>ICO were satisfied the cause was human error and concluded that no further action was required.</p>

## 2.1.2 Statement of Accountable Officer's responsibilities

### Statement of the disclosure of information to auditors

So far as the Accountable Officer is aware:

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

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

Under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, the Scottish Ministers have directed SCTS to prepare a statement of accounts for each financial year in the form and on the basis set out in the direction on page 90 at the end of these accounts.

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

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

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

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

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

## 2.1.3 Governance statement

### Scope of Responsibility

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

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

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

As Accountable Officer, I can confirm that the frameworks and controls identified in this statement have been in place across SCTS for the full year ending 31 March 2023, and up to the date of approval of the statement of accounts.

### Governance framework

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

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

Details of the overarching governance arrangements are in the Director's report, pages 30-37. These structures are supported by the Risk Management framework in place across the organisation.

The governing board of SCTS is the SCTS Board. Further information on the operation, meetings and membership of the SCTS Board during 2022-23 can be found in the Directors' report, pages 30-37.

### Risk framework

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

session took place in February 2023).

Further detail on key issues and risks including a summary and mapping of the corporate risk profile is at section 1.1.4 of the Performance report, pages 13-16.

Risk management is embedded in our operational activities as follows:

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

### Change management and risk framework

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

The Executive Change Board (ECB) is the overarching change authority for SCTS. The ECB is chaired by the

Chief Executive and includes each of the Executive Directors / EAB chairs. The ECB provides strategic direction and approves the priority change initiatives to be delivered by the four change labs. This assures alignment to SCTS' strategic priorities and objectives detailed in the organisation's Corporate Plan.

All risks associated with change initiatives are managed within the labs responsible for the delivery of change initiatives. Risks are reviewed by the relevant EABs, and where necessary risks or issues are escalated for consideration by the ECB.

#### Assurance framework

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

- **Executive Directors and Directors**, who have responsibility for the development and maintenance of the governance system. They provide me with a certificate of assurance covering risk management and control, business planning, financial management, procurement, people management, security and health and safety. Executive Directors have provided me with assurance that controls were operating effectively.
- **Corporate Systems**, which are in place relating to financial management, risk management, performance management and people management. These systems provide ongoing assurance of risk management and internal controls.

- **The Audit and Risk Committee**, which provides an annual report to the Accountable Officer and the SCTS Board summarising its evaluation of SCTS's risk management, governance and internal control arrangements. The Committee has submitted its annual report based on the work it conducted during 2022-23 and is of the opinion that SCTS has effective risk management, governance and internal control arrangements in place that are sufficient to give me, as the Accountable Officer, the necessary assurance in relation to the preparation of this governance statement.
- **Internal Audit** attend all SCTS Audit and Risk Committee meetings. They provide regular reports including the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement. On the basis of the work completed and the related management responses, they provided reasonable assurance in overall terms. This opinion was driven in particular by the outcomes of our three assurance reviews (Climate Change/Decarbonisation, Information Governance and Equality & Diversity) and the strong tone from the top.
- **External Audit** report to the Audit and Risk Committee on significant matters relating to risk and internal control as part of their work.

The above review provides assurance of the effectiveness of SCTS' system of governance and internal control arrangements and compliance with generally accepted best practice principles and relevant guidance. That guidance includes the Scottish Public Finance Manual and the Scottish Government 'On Board' guidance for Board Members of Public Bodies in Scotland. This is provided to all Board and Committee members as part of their induction and is used by the organisation to ensure that the principles of good governance are observed.

#### Whistleblowing arrangements

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

There was one whistleblowing case raised in June 2022. This was also referred to in our Governance Statement in the 2021-22 Annual Report and Accounts. The concern raised was about the application of SCTS' procurement policy and transparency of decision making. The matter was investigated and it was found that there was no loss to SCTS and that internal controls had prevented a potential fraud. Measures have been put in place to prevent a recurrence.

#### Information security framework

SCTS has effective governance arrangements in place for the security of information. The Executive Team has overall responsibility for SCTS' response to legislation and for oversight of



SCTS policies, staff awareness and training. SCTS has an agreed Information Security framework and keeps its policies under review to ensure they comply with the General Data Protection Regulations. Data breaches reported to the Information Commissioner's Office during the year to March 2023 are detailed in the table on pages 36 to 37.

#### **Pandemic recovery**

In April 2022, all COVID-19 rules and restrictions were lifted in

Scotland. As a result, SCTS was able to remove remaining restrictions on public access to our buildings. While we enabled public access to our building, all baseline safety measures have remained in place throughout the past year, including enhanced cleaning and ventilation.

The Strategic Incident Management (SIM) team, which oversaw the organisation's response to COVID-19, held its last meeting on 25 October 2022. While the SIM team

activation in response to COVID-19 was formally closed down at this meeting, a new set of operating assumptions, aligned with the risk levels set out in the Scottish Government's COVID-19 Strategic Framework, were developed. These inform the organisational response should COVID risk levels change.

#### **Significant control issues**

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

## 2.2 Remuneration and staff report

The tables on pages 43-47 in the Remuneration and Staff Report have been subject to audit by the SCTS external auditor. Other sections in Remuneration and Staff Report are reviewed by the External Auditor to ensure that they are consistent with the financial statements.

### Remuneration report

#### Remuneration policy

The remuneration of senior civil servants is set in accordance with the Civil Service Management Code (available at [www.civilservice.gov.uk](http://www.civilservice.gov.uk)) and with independent advice from the Senior Salaries Review Body (SSRB)<sup>10</sup>.

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

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

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations<sup>11</sup>.

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

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

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

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

#### Service Contracts

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

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

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

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

<sup>10</sup><https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

<sup>11</sup> Further information on Senior Civil Service pay and performance can be found at

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

## Remuneration (Salary and Pension Benefits)

Board Members	Salary		Pension Benefits <sup>12</sup>		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	£'000	£'000	£'000	£'000	£'000	£'000
Mr Eric McQueen	105-110	100-105	(41)	7	60-65	110-115
Mr Joe Al-Gharabally (left 31/05/2022)	0-5	0-5	-	-	0-5	0-5
Colonel David McIlroy (left 30/06/2022)	0-5	0-5	-	-	0-5	0-5
Dr Sophie Flemig	0-5	0-5	-	-	0-5	0-5
Mrs Morna Rae JP	0-5	0-5	-	-	0-5	0-5
Mrs Anne Scott	0-5	0-5	-	-	0-5	0-5
Lynsey Walker	0-5	0-5	-	-	0-5	0-5
Ruth Innes KC	0-5	0-5	-	-	0-5	0-5
Margaret Craig (from 01/06/2022)	0-5	-	-	-	0-5	-
Steven Dickson (from 01/06/2022)	0-5	-	-	-	0-5	-

Executive Directors	Salary		Pension Benefits		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	£'000	£'000	£'000	£'000	£'000	£'000
Mr Richard Maconachie (left 18/04/2022)	10-15 (85-90 full year equivalent)	80-85	2	27	10-15	110-115
Mr David Fraser	85-90	80-85	(53)	6	30-35	85-90
Mr Tim Barraclough	85-90	80-85	(24)	15	60-65	95-100
Mrs Kay McCorquodale	85-90	80-85	10	24	95-100	105-110
Mr Noel Rehfisch	90 - 95	75-80	(7)	25	85-90	100-105
Mr Mike Milligan	85-90	85-90	33	32	120-125	115-120
Mrs Alice Wallace (from 11/04/2022)	70-75 (80-85 full year equivalent)	-	25	-	95-100	-

<sup>12</sup> The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

## Salary

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

There were seven members of Committees out with the Board who each received remuneration of £1,348 in 2022-23 (£1,340 in

2021-22). The judicial Board members are remunerated by Scottish Government and their salaries are set by the UK Government and by Scottish Ministers. The majority of the judicial members of the Board receive a full-time salary for their work from the public purse and, accordingly, are not paid for their work on the SCTS Board. The

remaining non-executives who sit on the board or are committee-only non-executives receive a daily rate as set out in this Remuneration and Staff Report.

### Bonus payments and benefits in kind

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

	Accrued pension at pension age as at 31/03/23 & related lump sum	Real increase in pension and related lump sum at pension age
	£'000	£'000
Mr Eric McQueen	60-65 plus a lump sum of 140-145	0-2.5 plus a lump sum of 0
Mr Richard Maconachie (left 18/04/2022)	15-20	0-2.5
Mr David Fraser	45-50 plus a lump sum of 110 - 115	0-2.5 plus a lump sum of 0
Mr Tim Barraclough	35-40 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0
Mrs Kay McCorquodale	25-30 plus a lump sum of 5-10	0-2.5 plus a lump sum of 0
Mr Noel Rehfisch	30-35 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0
Mr Mike Milligan	5-10	0-2.5
Mrs Alice Wallace (from 11/04/2022)	5-10	0-2.5

	CETV at 31/03/23	CETV at 31/03/22	Real increase in CETV
	£'000	£'000	£'000
Mr Eric McQueen	1,311	1,215	(56)
Mr Richard Maconachie (left 18/04/2022)	274	266	1
Mr David Fraser	1,022	968	(67)
Mr Tim Barraclough	756	706	(36)
Mrs Kay McCorquodale	564	504	(1)
Mr Noel Rehfisch	453	419	(15)
Mr Mike Milligan	90	57	22
Mrs Alice Wallace (from 11/04/2022)	132	104	16

## The Civil Service Pension Scheme

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

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

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

lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 worked out as in premium.

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

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

The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill-health retirement).

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

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

Further details about the Civil Service pension arrangements are available at the website [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

The PCSPS and CSOPS are unfunded multi-employer defined benefit schemes but SCTS is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation here: <http://www.civilservicepensionscheme.org.uk/about-us/resource-accounts/>

For 2022-23, employers' contributions of £14,603k were payable to the PCSPS (2021-22 £13,194k) at one of four rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands. The Scheme Actuary reviews employer contributions, usually every four years, following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2022-23 to be paid when the member retires and not the benefits paid during this period to existing pensioners. Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution.

Employers' contributions of £87k (2021-22 £74k) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% of pensionable earnings. Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of 0.5% of pensionable pay, £2.5k (2021-22 £2k) were payable to PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

#### Cash equivalent transfer values

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

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

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

#### Real increase in CETV

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

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

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

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

The banded remuneration of the highest-paid Director in SCTS in the financial year 2022-23 was £105,000– £110,000 (2021-22, £100,000 - £105,000), 4.88% change between 2021-22 and 2022-23.

In 2022-23, remuneration (excluding the highest paid director) ranged from £22,481 to £85,201 (2021-22: £20,950 to £83,233).

In 2022-23, remuneration (including the highest paid director's midpoint of banded range) ranged from £22,481 to £107,500 (2021-22: £20,950 to £102,500).

The average percentage change in remuneration for employees (excluding the highest paid director), between 2022-23 and 2021-22 was 5.4%.

In 2022-23, no employees (2021-22: nil) received remuneration in excess of the highest paid director.

#### Pay ratios

Year	2022-23 £	2021-22 £
Highest paid Director banded range midpoint	107,500	102,500
Median total remuneration	25,464	23,780
Ratio	4.22	4.31
Highest paid Director banded range midpoint	107,500	102,500
25 <sup>th</sup> percentile pay remuneration	22,481	20,950
Ratio	4.78	4.89
Highest paid Director banded range midpoint	107,500	102,500
75 <sup>th</sup> percentile pay remuneration	32,373	30,450
Ratio	3.36	3.37

The reduction in the median ratio of 4.22 in 2022-23 (4.31, 2021-22) is the result of increasing employee's remuneration reflecting changes in pay, rewards and progression.

#### Staff Report

As at 31 March 2023 there were 1,965 Staff in post and 13 Non-Executive Directors. The split across grades, gender and business areas is detailed in the tables below.

Headcount by Grade	Number of Staff	Female	Male
CEO and Executive Directors	6	2	4
Director	14	8	6
Senior Manager	63	38	25
Senior Executive Officer	149	96	53
Higher Executive Officer	213	139	74
Executive Officer	519	369	150
Administrative Officer and Clerk/Typist	683	505	178
Administrative Assistants and Support Grades	314	179	135
Auditor of Court*	4	3	1
<b>Sub-total</b>	<b>1,965</b>	<b>1,339</b>	<b>626</b>
Non-Executive Director <sup>13</sup>	13	8	5
<b>Total</b>	<b>1,978</b>	<b>1,347</b>	<b>631</b>
Percentage of total	<b>100%</b>	<b>68%</b>	<b>32%</b>

Area of Business	2022-23 Ave WTE	2021-22 Ave WTE
Headquarters and support units	253	271
Supreme Courts	168	160
Judicial Office	52	48
Office of the Public Guardian and Accountant of Court	105	106
Sheriff, JP Courts and Tribunals	1,205	1,163
<b>Total</b>	<b>1,783</b>	<b>1,748</b>

Staffing costs	2022-23 £'000	2021-22 £'000
Wages and salaries	56,809	50,769
Social security costs	5,744	4,778
Other pension costs	14,693	13,189
<b>Sub-total</b>	<b>77,246</b>	<b>68,736</b>
Inward secondments	1,083	1,179
Agency, temporary and contract staff	7,986	5,079
Other staff costs	301	90
<b>Total</b>	<b>86,616</b>	<b>75,084</b>
Less recoveries of outward secondments	-	(2)
<b>Total Staff Costs reported in the SOCNE</b>	<b>86,616</b>	<b>75,082</b>
Agency, temporary and contract staff included in non-current assets	2,113	3,984
<b>Total Staff Costs at 31 March 2023</b>	<b>88,729</b>	<b>79,066</b>

Employer Contributions	2022-23 £'000	2021-22 £'000
Contributions paid to PCSPS	14,606	13,120
Contributions paid to partnership pensions	87	74
Contributions paid to Judicial pensions <sup>14</sup>	16,955	15,401

<sup>13</sup>Definition of non-executive directors (board and committee members) as set down in the Gender Representation on Public Boards (Scotland) Act 2018 and associated regulations

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

<sup>14</sup>SCTS was responsible for making employer contributions to the Judicial Pension Scheme with effect from 1 April 2016.

## Off-payroll appointments

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

<b>Highly paid off-payroll worker engagements as at 31 March, earning £245 or more per day</b>	
Number of existing engagements as of 31 March 2023	92
Of which, no that existed:	
less than one year	43
for between 1 and 2 years	34
for between 2 and 3 years	14
for between 3 and 4 years	1
for 4 or more years	-

<b>All highly paid off-payroll workers engaged at any point during the year ended 31 March 2023, earning £245 or more per day.</b>	
Number of temporary off-payroll workers engaged during the year 31 March 2023	118
Of which:	
Not subject to off-payroll legislation	1
Subject to off-payroll legislation and determined as in scope of IR35	5
Subject to off-payroll legislation and determined as out of scope of IR35x	112
No of engagements reassessed for compliance or assurance purposes during the year	2
Of which: No of engagements that saw a change in IR35 status following review	-

### Sickness absence data

In 2022-23 a total of 32,577 days (2021-22: 33,753 days) were lost through absence equating to a lost time rate of 4.4% (2021-22: 4.8%).

### Exit packages

There were nil exit packages agreed in year (Prior year: nil).

### Ill-health retirement

There were no early retirements due to ill-health grounds in 2022-23 (2021-22: 2).

### SCTS employment policies

Over recent years the focus of SCTS like all other organisations has been responding to and recovering from the COVID pandemic. Whilst challenging, this period has transformed the way we work and allowed us to keep supporting justice. Scotland's courts, tribunals and the OPG have continued to experience significant growth and development

over the past year and we continue to develop and deliver new practices and digital solutions to continue to deliver our essential business. All the work we do is underpinned by our core values of Respect, Service and Excellence. There continues to be changes in work practices, procedures and the way our people carry out their roles and responsibilities. We have introduced our Hybrid Working Policy that allows our staff more choice to work flexibly where this meets business needs, encouraging a better work-life balance.

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

to improve or promote equality within our organisation.

We promote, collaborate and celebrate the successes of a diverse workforce and we want to make sure that we are doing all we can to be inclusive and employ a workforce representative of the Scottish population across all of the equality protected characteristics. We have an internal Equality Steering Group and an External Advisory Group (EAG). These are made up of external equality and diversity experts. They were established to support SCTS in its statutory responsibility to mainstream equality, as required by the Equality Act (2010) and latterly the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and other equality, diversity and inclusion legislation and best practice. SCTS aims to exceed legislative requirements where it can



so that it can achieve its equality outcomes.

Excelling at mainstreaming equality is a high priority for us and we want to go beyond compliance and statutory requirement to achieve this. We have made progress with the Equalities Outcomes we set for the period 2019 – 2023 and we have published our Equality Outcomes for 2023 -27. These reaffirm our commitment to fully embed equality, diversity and inclusion in order to continue to improve our services and ensure as an employer we are a great place to work, learn and develop.

We are committed to making SCTS a diverse and inclusive place for staff and service users and these focus on promoting awareness and understanding of equality and diversity; improving the accessibility of our services and improving accessibility to our employment.

Our Employee Resourcing Policy and recruitment practices are compliant with the requirements of the Civil Service Commissioners. We continue to be a Disability Confident Employer and we promote the guaranteed interview scheme for candidates who meet the minimum essential criteria for an advertised vacancy. We have worked with Disability Inclusion Scotland to support our continued development as an inclusive employer. SCTS are also an Age positive employer Champion and member of the Employers Network for Equality and Inclusion (enei). Enei is the leading employer network promoting equality and inclusion in the workplace. SCTS received the enei Silver Award in the 2022 Talent, Inclusion and Diversity Evaluation (TIDE) Report.

We continue to make progress with our Recruitment and Resourcing Strategy 2020-2023 which reflects

our commitment to flexible working, equality, diversity and work fulfilment and has four themes: clarity; diversity; efficiency and flexibility. As we continue to develop iTrent, our people and pay system, we are improving our current recruitment processes, addressing any recruitment challenges for applicants and developing innovative recruitment solutions, to continue to attract and retain a diverse workforce so we have the right people in the right place, at the right time with the skills and behaviours to succeed.

SCTS is a Carer Positive Exemplary Employer. We recognise that a substantial number of our people have significant caring responsibilities, and that their role as a carer may make a work/life balance difficult to achieve so we have an established carers register and a Carers Policy.

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

Our Pay Award date is 1 April. Our principles of fairness, transparency, consistency and motivation underpin our pay and reward strategies acknowledging that we will operate aligned to, and in accordance with, the Scottish Government's Public Sector Pay Policy to deliver an affordable and appropriate total reward package for our employees.

As required by the Equality Act 2010 we publish our gender pay gap annually. Our 2022 mean gender pay gap was 3.7% and the median gender pay gap was 0%.

Our People Strategy 2018 – 2023 sets out our commitment to wellbeing and this continues to be a priority. Our ultimate goal is to improve the health, safety and wellbeing of our employees and to prevent ill health, for the overall benefit of our employees and the organisation as a whole. This encompasses the physical, mental and social health of employees. We recognise that employees' values, personal development and work contribute to their overall wellbeing at work.

We are developing our Menopause Policy which aims to break any stigma that might exist surrounding the menopause at work and create an inclusive menopause friendly working environment, where employees and managers feel supported to discuss any symptoms and potential adjustments that might be needed.

SCTS is committed to providing a safe and healthy working environment for all our employees as well as those who use our services. We have our own dedicated Health and Safety Team incorporating health and safety, fire and security. Our policies and procedures for occupational health mean that for staff with a disability we carry out workplace assessments and make reasonable and practicable adjustments to enable individuals to make a full contribution at work.

We also provide our employees with access to a free and confidential Employee Assistance Programme. Our People Strategy sets out our strong and powerful commitment to develop as a learning organisation and we strive to ensure that all our people have a variety of opportunities to learn and to achieve this our digital learning portfolio continues to grow.

During 2022, a priority has been on developing a refreshed our approach for contribution and performance management, MyCareer. Our approach is designed to help everyone to reach their full potential and shape their own career within SCTS. Continuous coaching conversations are the key focus of our refreshed approach, with regular check-ins ensuring a collaborative approach to making our organisation a great place to work, working with PCS – our recognised trade union. We remain committed to working in partnership to deliver the Fair Work Agreement which we signed in 2018 and which confirms fair work principles around five key themes of effective voice, opportunity, security, fulfilment and respect enhancing our working environment further. We

believe partnership is a way of building and maintaining trust in relationships and agreeing together changes that best support our organisation and our people, recognising inclusion as the best way to achieve agreed outcomes.

**Trade Union Facility Time**

During the year there were 16 employees (WTE 15) (2021-22, 17 WTE 17) who were relevant union officials. The total cost of facility time was £159k (2021-22, £123k) from a total pay bill of £77,246k (2021-22, £68,736k) which equates to 0.2% (2021-22, 0.2%).

Percentage of time spent on facility time - number of employees who were relevant union officials employed during the year and the

percentage of their working hours spent on facility time:

Percentage of time	Number of employees
0%	0
1-50%	13
51-99%	0
100%	3

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

Time spent on paid trade union activities as a percentage of total paid facility time hours	2.8%
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## 2.3 Parliamentary accountability report

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

### Losses and special payments

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

### Gifts

No gifts were made during the year.

### Remote contingent liabilities

There are no remote contingent liabilities to disclose.

### Fees and charges

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

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

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

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

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

### Fees memorandum trading account

	Sheriff Courts	Supreme Courts	OPG	2022-23 Total	2021-22 Total
	£'000	£'000	£'000	£'000	£'000
Net Fee Income	23,799	4,506	6,416	34,721	31,891
<b>Net Costs to be recovered</b>	32,561	18,710	10,280	<b>61,551</b>	<b>54,432</b>
<b>Shortfall from full cost Recovery</b>	8,762	14,204	3,864	<b>26,830</b>	<b>22,541</b>
<b>% Cost Recovery</b>				<b>57%</b>	<b>59%</b>
<i>(Gross Fees Raised divided by Net Recoverable Costs)</i>					



Eric McQueen  
Chief Executive

Date 14 August 2023

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

### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Scottish Courts and Tribunals Service for the year ended 31 March 2023 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise [the](#) Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. 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 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 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 2022/23 FReM; and
- have been prepared in accordance with the requirements of the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

### Basis for opinion

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

### Conclusions relating to going concern basis of accounting

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

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

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

### Risks of material misstatement

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

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

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial

reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

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

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

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

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

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

### **Reporting on regularity of expenditure and income**

#### **Opinion on regularity**

In my opinion in all material respects:

- the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, 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 my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

### **Reporting on other requirements**

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

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

#### **Other information**

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

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

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

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

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

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

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

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

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

I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

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

### **Use of my report**

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

*Michael Oliphant*

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

14 August 2023

### **3. Financial statements**

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

The outturn against the DEL and AME budget is at page 12.



**Scottish Courts and Tribunals Service**  
**Statement of Comprehensive Net Expenditure**  
**For the year ended 31 March 2023**

		2022-23	Restated 2021-22
<b>Expenditure</b>	<b>Note</b>	<b>£'000</b>	<b>£'000</b>
Staff costs	3	86,616	75,082
Other administration costs	4	55,426	66,294
Depreciation and amortisation	6,8,9	30,845	20,323
Impairment	6	10	-
Operational costs	4	39,129	34,294
<b>Total Expenditure</b>		<b>212,026</b>	<b>195,993</b>
<b>Income</b>			
Operating Income	5	8,005	7,938
Income from fees and retained fines	5	38,264	35,676
<b>Total Income</b>		<b>46,269</b>	<b>43,614</b>
<b>Net outturn</b>		<b>165,757</b>	<b>152,379</b>
<b>Items that will not be reclassified to profit or loss</b>			
(Loss)/Gains on property revaluation	6	33,057	46,431
		<b>33,057</b>	<b>46,431</b>
<b>Other comprehensive income for the year, net of tax</b>		<b>33,057</b>	<b>46,431</b>

The notes on pages 62 to 81 form part of these accounts.

**Statement of Financial Position**  
**As at 31 March 2023**

	Note	2023 £'000	Restated 2022 £'000
<b>Non-current assets</b>			
Property, plant and equipment	6	560,219	540,562
Intangible assets	8	18,741	17,097
Right of Use Assets	9	56,859	-
<b>Total non-current assets</b>		<b>635,819</b>	<b>557,659</b>
<b>Current assets</b>			
Receivables and other current assets	10	8,718	10,915
Cash and cash equivalents	11	16,792	13,780
Assets classified as held for sale	7	-	-
<b>Total current assets</b>		<b>25,510</b>	<b>24,695</b>
<b>Total assets</b>		<b>661,329</b>	<b>582,354</b>
<b>Current liabilities</b>			
Payables and other current liabilities	12	(16,564)	(14,676)
Lease Liabilities	9	(3,778)	-
Provisions for liabilities and charges due within one year	13	(742)	(702)
<b>Total current liabilities</b>		<b>(21,084)</b>	<b>(15,378)</b>
<b>Total assets less current liabilities</b>		<b>640,245</b>	<b>566,976</b>
<b>Non-current liabilities</b>			
Payables and other liabilities	12	(180)	(2,114)
Lease Liabilities	9	(53,190)	-
Provisions for liabilities and charges due in more than one year	13	(5,260)	(5,060)
<b>Total non-current liabilities</b>		<b>(58,630)</b>	<b>(7,174)</b>
<b>Assets less liabilities</b>		<b>581,615</b>	<b>559,802</b>
<b>Taxpayers' equity</b>			
General fund	SOCTE	344,270	347,303
Revaluation reserve	SOCTE	237,345	212,499
<b>Total taxpayers' equity</b>		<b>581,615</b>	<b>559,802</b>

Eric McQueen



Chief Executive

The Accountable Officer authorised these financial statements for issue on 14 August 2023.

The notes on pages 62 to 81 form part of these accounts.

14 August 2023

**Scottish Courts and Tribunals Service**  
**Cash Flow Statement**  
**For the year ended 31 March 2023**

	Note	2023 £'000	Restated 2022 £'000
<b>Cash flows from operating activities</b>			
Net outturn	SCNE	(165,757)	(152,379)
<i>Adjustments for non-cash transactions:</i>			
Depreciation and amortisation	SCNE	30,845	20,323
Impairment	SCNE	10	-
Notional audit fee	4	94	97
Loss/(Profit) on disposal of property, plant and equipment and asset held for sale	4,5	1	(135)
<i>Movements in working capital:</i>			
(Increase)/decrease in receivables and other current assets		2,197	1,243
Increase/(decrease) in trade and other payables		2,832	907
Increase/(decrease) in provisions		240	616
<b>Net cash flow from operating activities</b>		<b>(129,538)</b>	<b>(129,328)</b>
<i>Adjustments for non-cash adoption of IFRS 16:</i>			
Right of use asset adoption	9	(58,529)	-
Short term lease liability	9	3,778	-
Long term lease liability recognised	9	53,190	-
<i>Adjustments for non-cash investment activities</i>			
New Lease/enhancement of right of use asset	9	(2,477)	-
<i>Cash flows from investment activities</i>			
Purchase of property, plant and equipment	6	(10,557)	(10,516)
Purchase of intangible assets	8	(5,355)	(6,953)
Proceeds of disposal of property, plant and equipment	5,6	-	182
Proceeds of disposal of assets held for sale	7	-	(47)
<b>Net cash flow from investment activities</b>		<b>(19,950)</b>	<b>(17,334)</b>
<b>Cash flows from financing activities</b>			
From Scottish Consolidated Fund	SOCTE	152,500	143,500
<b>Cash flows from financing activities</b>		<b>152,500</b>	<b>143,500</b>
<b>Net Increase in cash and cash equivalents</b>		<b>3,012</b>	<b>(3,162)</b>
Cash and cash equivalents at beginning of period	11	13,780	16,942
Net increase on cash and cash equivalents		3,012	(3,162)
<b>Cash and cash equivalents at end of period</b>	11	<b>16,792</b>	<b>13,780</b>

The notes on pages 62 to 81 form part of these accounts.

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

	Note	General Fund £'000	Revaluation Reserve £'000	Total £'000
<b>Balance at 1 April 2022</b>		347,303	212,499	559,802
IFRS 16 adoption	9	1,919	-	1,919
<b>Restated balance at 1 April 2022</b>		<u>349,222</u>	<u>212,499</u>	<u>561,721</u>
<b>Total comprehensive expenditure for the year ended 31 March 2023</b>		<b>(165,757)</b>	<b>33,057</b>	<b>(132,700)</b>
<b>Non-cash charges</b>				
Non-cash charges - auditor's remuneration	4	94	-	94
<b>Total non-cash charges - auditor's remuneration</b>	4	<u>94</u>	<u>-</u>	<u>94</u>
<b>Other reserve movements</b>				
Transfers between reserves		8,211	(8,211)	-
<b>Total other reserve movements/adjustments</b>		<u>8,211</u>	<u>(8,211)</u>	<u>-</u>
<b>Funding</b>				
Parliamentary funding		152,500	-	152,500
<b>Net parliamentary funding drawn down</b>		<u>152,500</u>	<u>-</u>	<u>152,500</u>
<b>Balance at 31 March 2023</b>		<u><u>344,270</u></u>	<u><u>237,345</u></u>	<u><u>581,615</u></u>
<b>Net increase/ (decrease) during the year</b>		<b>(4,952)</b>	<b>24,846</b>	<b>19,894</b>

The notes on pages 62 to 81 form part of these accounts.

**Scottish Courts and Tribunals Service-  
Statement of Changes in Taxpayers' Equity  
For the year ended 31 March 2022**

	Note	General Fund £'000	Revaluation Reserve £'000	Total £'000
<b>Restated balance at 1 April 2021</b>		353,274	168,879	522,153
<b>Total comprehensive expenditure for the year ended 31 March 2022</b>		(152,379)	46,431	(105,948)
<b>Non-cash charges</b>				
Non-cash charges - auditor's remuneration	4	97	-	97
<b>Total non-cash charges - auditor's remuneration</b>	4	<u>97</u>	<u>-</u>	<u>97</u>
<b>Other reserve movements</b>				
Transfers between reserves		2,811	(2,811)	-
<b>Total other reserve movements/adjustments</b>		<u>2,811</u>	<u>(2,811)</u>	<u>-</u>
<b>Funding</b>				
Parliamentary funding		143,500	-	143,500
<b>Net parliamentary funding drawn down</b>		<u>143,500</u>	<u>-</u>	<u>143,500</u>
<b>Balance at 31 March 2022</b>		<u><u>347,303</u></u>	<u><u>212,499</u></u>	<u><u>559,802</u></u>
<b>Net increase/ (decrease) during the year</b>		(5,971)	43,620	37,649

The notes on pages 62 to 81 form part of these accounts.

## 1. Notes to the Accounts

### Basis of accounts

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as adopted and interpreted by the 2022-23 Government Financial Reporting Manual (FReM) issued by HM Treasury and the Accounts Direction issued by Scottish Ministers (Annex 3). The Board and Accountable Officer have considered the budget and associated grant in aid allocation for 2023-24 and consider that SCTS has adequate resources to continue in operational existence in the foreseeable future. The accounts are therefore prepared on a going concern basis. An assessment of liquidity risk is shown in Note 16 and the budget allocation for 2023-24 can be seen here. These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment.

### 2. Accounting policies

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

#### 2.1 Property, plant and equipment

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

##### Initial recognition

On initial recognition, property, plant and equipment are measured at cost including any costs such as installation directly attributable to bring them into working condition. All property, plant and equipment is carried at fair value. Operational assets and those that are not held for their service potential (i.e. investment properties and assets held for sale), including operational assets which are surplus to requirements where there are no restrictions on disposal which would prevent access to the market, are measured subsequently at Fair Value as follows:

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

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

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

Where significant redevelopment of a property has been completed out with the valuation cycle, the relevant property will be subject to a specific valuation at the appropriate point in accordance with SPFM guidance. Land and buildings were fully revalued by the valuers as at 31 March 2022 on the basis of Fair Value (Market Value or

Depreciated Replacement Cost where appropriate). The valuations were undertaken by RICS Registered Valuers and prepared under the RICS Valuation – Global Standards 2022 and the SPFM. Property details provided by SCTS were supported by site visits/inspections by the valuer and the valuations were prepared reflecting the specific classification of each of the subjects. Specialised operational assets have been assessed to DRC. A Modern Equivalent Asset (MEA) approach has been adopted with the resulting Gross Replacement Cost assessment adjusted, as appropriate, for physical, functional and economic/external obsolescence.

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

Non specialised operational assets have also been valued to Market Value for Existing Use with surplus/non-operational properties valued on a Market Value basis. Market related assessments have been prepared through the use of comparable market transaction evidence. DRC valuations are subject to an assumption of future ongoing use by SCTS for operational purposes. Increases in the carrying amount arising on revaluation of property, plant and equipment are credited to the revaluation reserve in taxpayers' equity.

Decreases arising from fluctuations in market conditions are first charged directly to revaluation reserve to offset any previous increases for the same asset. Amounts in excess of these previous increases are expensed to the Statement of Comprehensive Net Expenditure. Decreases arising from other factors are expensed directly to the Statement of Comprehensive Net Expenditure.

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

**Buildings:**

Sub Structure	90 years	Solar panels	25 years
Superstructure	40 - 60 years	Ventilation	25 years
External Door	45 years	Kitchen	20 years
Windows	45 years	Leasehold Improvements	20 years
Sanitary	25 - 40 years	Lifts	20 years
Electrics	5 - 30 years	Lighting	20 years
Car Park (excluding land)	25 years	Storage	20 years
Heat source	25 years	Others	5 years
Security Systems	10 - 25 years		

Vehicles	3 years
IT Hardware	3 years
IT Software	3 - 10 years
Equipment	not exceeding 10 years
Fixtures and Fittings	not exceeding 10 years

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

## 2.2 Right of use assets

IFRS 16, which has been adopted from 1 April 2022, introduces a single lease accounting model which requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

### Scope and exclusions – SCTS as lessee

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

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. If so, the relevant part of the contract is treated as a lease.

As adapted by the FReM, IFRS 16 will be applied to leases with nil or nominal (that is, significantly below market value) consideration and arrangements for accommodation between government departments. At present, SCTS have no properties that fall within these criteria.

When making the above assessments, SCTS excludes two types of leases. Firstly, those relating to low value items, which it considers as those where the underlying asset would have a cost of less than £5,000 when new, provided those items are not highly dependent on or integrated with other items. Secondly, contracts whose term (comprising the non-cancellable period together with any extension options SCTS is reasonably certain to exercise and any termination options SCTS is reasonably certain not to exercise) is less than twelve months.

### Initial recognition – SCTS as lessee

At the commencement of a lease (or on the date of transition to IFRS 16, if later), SCTS recognises a right-of-use asset and a lease liability. The lease liability is measured at the value of the remaining lease payments discounted either by the interest rate implicit in the lease, or where this is not readily determinable, SCTS' incremental rate of borrowing. This rate is advised annually by HMT in the annual PES paper (0.95% for leases recognised at 1 April 2022). Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension options SCTS is reasonably certain to exercise and any termination options SCTS is reasonably certain not to exercise.

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

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

The right-of-use asset is measured at the value of the lease liability, adjusted for: any lease payments made before the commencement date; any lease incentives received; any incremental costs of obtaining the lease; and any costs of removing the asset and restoring the site at the end of the lease. However, where the lease requires nil or nominal consideration (usually referred to as a 'peppercorn' lease), the asset will instead be measured at its existing use value, with the difference between the carrying amount of the right-of-use asset and lease liability treated as notional income (or on transition, a credit to the General Fund). At present, SCTS has no leases which can be described as a peppercorn lease.

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



### **Subsequent measurement – SCTS as lessee**

After initial recognition, the right-of-use asset will be measured using the fair value model. SCTS considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value, in the case of non-property leases, and for property leases of less than five years or with regular rent reviews. For other leases, the asset will be carried at a revalued amount. At present, SCTS has no leases which require to be revalued.

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

The lease liability will be adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where we no longer expect to exercise an option; modifications are changes to the lease contract. Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where SCTS becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non-cancellable period, change the consideration or the scope; or at the existing discount rate where there is a movement in an index or rate that will alter the cash flows, or the amount payable under a residual value guarantee changes. A rent review giving rise to a reassessment will not require the discount rate to be revised.

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

### **Finance and operating leases – SCTS as lessor**

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

### **Transitional arrangements**

A number of options and practical expedients have been applied on initial adoption of IFRS 16, these principally being mandated by the FReM.

- IFRS 16 has been adopted retrospectively using the 'cumulative catch-up' approach, without restatement of comparative balances. Consequently, the financial statements for 2021-22 have been prepared in accordance with the previous standard, IAS 17 Leases.
- For leases previously treated as operating leases, the right-of-use assets have been measured at the present value of the remaining lease payments, adjusted for any prepayment or accrual balances in respect of the lease payments. SCTS has used hindsight in determining the remaining term of leases and no adjustment has been made for leases whose term ends within twelve months of the date of first adoption.

- Where SCTS subleases a right-of-use asset, the classification of the sublease as a finance or operating lease has been reassessed. All such subleases were considered to be operating leases.
- Where a lease is embedded in a contract for services, the amount to be recognised as the right-of-use asset and lease liability should be the stand-alone price of the lease component only. Where this is not readily observable, the amount of the payment will be considered to be the full lease component. As discussed above, SCTS has determined the lease term by assessing the level of certainty as to whether termination or extension options will be exercised. In making these judgements, reliance has been placed on the professional judgement of estates staff, supported by information on corporate asset management plans, other business strategies, investment already made in the underlying asset, ongoing business needs and market conditions. SCTS has determined that the cost model is a reasonable proxy for fair value, because the rents payable are aligned to open market rates. SCTS leases various non-property assets such as vehicles. It has determined that, at the present time, all non-property leases are individually low value and short-term, are immaterial. Consequently, no non-property leases have been recognised in these accounts.

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

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

### **2.4 Intangible assets**

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

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

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

### **2.6 Financial instruments**

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

Trade and other receivables are recognised at fair value less any impairment for any amounts assessed as irrecoverable. An impairment of debt for irrecoverable amounts is made where there is evidence that SCTS will be unable to collect an amount due in accordance with agreed terms. SCTS have adopted IFRS 9 in its treatment on the impairment of trade receivables. During 2022-23, a review of impairment based on a lifetime Expected Credit Losses was completed. Trade and other payables are recognised at fair value.

## **2.7 Income and Expenditure recognition**

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

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

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

## **2.9 External auditor remuneration**

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

## **2.10 Provisions**

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

## **2.11 Employee benefits pensions**

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

## **2.12 Judicial Pension Scheme JOS**

Members of the judiciary are covered by a different Judicial Pension Schemes (JPS). This includes the 1981 Scheme, 1993 JUPRA, 2015 Judicial Pensions Scheme and 2017 Fee-Paid Judicial Pension Scheme. The JPS is an unfunded multi-employer defined benefit scheme which prepares its own Accounts. Effective from 1 April 2016, SCTS became responsible for the employer contributions to the JPS. Contributions from 2016 to 31 March 2019 were paid at a rate of 38.45% and from April 2019 that rate increased to 51.35%. The amount of these contributions is included in the Staff Report from page 45. Although the JPS is a defined benefit scheme, in accordance with FReM 6.2, SCTS

accounts for the scheme as a defined contribution scheme and recognises employer contributions payable as an expense in the year they are incurred. As part of the changes to judicial pension arrangements, a new governance framework was established to secure the confidence in the Judicial Pension Schemes of both the scheme members and the tax payers. The Lord Chancellor is the Responsible Authority and Scheme Manager for the Schemes. Furthermore, there is an established Judicial Pensions Board. Further information on the Judicial Pensions Board and relevant publications, such as judicial; pension scheme accounts, scheme guidance and valuation reports can be found here: <https://www.gov.uk/government/groups/judicial-pension-board>.

### **2.13 Other employee benefits**

A liability and an expense are recognised for untaken holidays and flexi balances at 31 March 2023. As a result an accrual has been made for time earned but not taken.

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

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

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

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

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

The International Accounting Standards Board (IASB) has issued IFRS 17 (Insurance Contracts), which replaces IFRS 4 (Insurance Contracts). It is expected to be effective for accounting periods beginning on or after 1 January 2025, following IASB decisions to defer the effective date. Guidance has yet to be issued to government departments on the interpretation of this standard.

### 3. Staff Numbers and costs

Due to changes in the required reporting format all relevant disclosures relating to staff are included in the Remuneration and Staff Report (pages 42 to 50).

### 4. Non-staff expenditure

	2022-23	Restated 2021-22
	£'000	£'000
<b>4a. Other administration expenditure</b>		
Rent and Rates	7,983	12,353
Accommodation	21,744	29,537
Building maintenance and impairment	10,587	11,144
Computer Maintenance	5,232	4,490
Office running costs	1,790	1,694
Other	2,109	1,689
Postage	1,505	1,566
Publications – Sheriff Courts	1,436	1,383
Contracted Services	1,432	1,256
Travel, subsistence and hospitality	729	468
Provision movements	240	617
External auditor remuneration - Audit fee	94	97
Finance costs	544	-
Loss on disposal of non-current assets	1	-
<b>Total</b>	<b>55,426</b>	<b>66,294</b>

During the year, SCTS purchased no non-audit services from its external auditor. (2021-22: £1k).

	2022-23	2021-22
	£'000	£'000
<b>4b. Operational costs</b>		
Judicial costs	14,053	11,429
Judicial pension costs	16,955	15,401
Payments to jurors	3,910	3,517
Interpreters' costs	1,527	1,031
Other	2,684	2,916
<b>Total</b>	<b>39,129</b>	<b>34,294</b>

## 5. Income

### 5a. Operating income

	2022-23	2021-22
	£'000	£'000
Shared service income from other government departments	6,722	6,534
Recharges	479	898
Profit on disposal of non-current assets	-	135
Income from rent receivable and court hire	69	130
Other income	735	241
<b>Total</b>	<b>8,005</b>	<b>7,938</b>

### 5b. Income from fees and retained fines

	2022-23	2021-22
	£'000	£'000
Fees charged	34,747	32,008
Retained fines	3,517	3,668
<b>Total</b>	<b>38,264</b>	<b>35,676</b>

## 6. Property, plant and equipment

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

Purchases of total property, plant and equipment in the schedule of £10,413k (2021-22: £10,652k) appear in the cash flow statement as £10,557k (2021-22: £10,516k) after adjustment for opening and closing property, plant and equipment accruals in trade and other payables.

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

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

## 6b. Property, plant and equipment prior year

Cost or valuation	Land £'000	Buildings £'000	Vehicles £'000	Equipment £'000	Restated	Fixtures and fittings £'000	Assets under construction £'000	Restated
					ICT systems £'000			2021-22 Total £'000
Opening balance at 1 April 2021	32,290	786,763	576	1,300	16,320	4,850	-	842,099
Additions	-	4,149	-	1,592	4,879	-	32	10,652
Transfer	-	-	-	(730)	730	-	-	-
Transfers to/from assets classified as held for sale	-	-	-	-	6	-	-	6
Disposals	-	(87)	(223)	(478)	(2,659)	(3,748)	-	(7,195)
Revaluation	1,375	60,546	-	-	-	-	-	61,921
<b>As at 31 March 2022</b>	<b>33,665</b>	<b>851,371</b>	<b>353</b>	<b>1,684</b>	<b>19,276</b>	<b>1,102</b>	<b>32</b>	<b>907,483</b>
Depreciation								
Opening balance at 1 April 2021	-	326,400	224	910	9,987	3,150	-	340,671
Charged in year	-	13,311	117	139	3,199	1,189	-	17,955
Transfer	-	-	-	(510)	510	-	-	-
Disposals	-	(87)	(223)	(478)	(2,659)	(3,748)	-	(7,195)
Revaluation	-	15,490	-	-	-	-	-	15,490
<b>Balance as at 31 March 2022</b>	<b>-</b>	<b>355,114</b>	<b>118</b>	<b>61</b>	<b>11,037</b>	<b>591</b>	<b>-</b>	<b>366,921</b>
<b>Net book value current year</b>	<b>33,665</b>	<b>496,257</b>	<b>235</b>	<b>1,623</b>	<b>8,239</b>	<b>511</b>	<b>32</b>	<b>540,562</b>
Net book value prior year	32,290	460,363	352	390	6,333	1,700	-	501,428

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



## 7. Assets classified as Held for Sale

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

A single asset is held for sale with a value less than £1,000.

	Property £'000	Intangible Assets £'000	Total £'000
<b>Cost or valuation</b>			
Balance at 1 April 2022	-	-	-
Transfers to Non-Current Assets	-	-	-
Disposals	-	-	-
<b>As at 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Property £'000	Intangible Assets £'000	Total £'000
<b>Cost or valuation</b>			
Balance at 1 April 2021	6	-	6
Transfers to Non-Current Assets	(6)	-	(6)
Disposals	-	-	-
<b>As at 31 March 2022</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 8. Intangible assets

### 8a Intangible assets current year

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

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

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

## 8b. Intangible assets prior year

Purchases of total intangible assets below of £7,081k (2021-22: £8,283k) appear in the cash flow statement as £6,953k after adjustment for opening and closing intangible asset accruals in trade and other payables.

	Restated Software licences £'000	Restated ICT software £'000	Assets under development £'000	Total £'000
<b>Cost or valuation</b>				
Balance at 1 April 2021	3,162	18,290	1,410	22,862
Additions	649	3,089	3,343	7,081
Disposals	(191)	(44)	-	(235)
<b>As at 31 March 2022</b>	<b>3,620</b>	<b>21,335</b>	<b>4,753</b>	<b>29,708</b>
<b>Amortisation</b>				
Balance at 1 April 2021	1,748	8,730	-	10,478
Charged in year	219	2,149	-	2,368
Disposals	(191)	(44)	-	(235)
<b>As at 31 March 2022</b>	<b>1,776</b>	<b>10,835</b>	<b>-</b>	<b>12,611</b>
<b>Net book value as at 31 March 2022</b>	<b>1,844</b>	<b>10,500</b>	<b>4,753</b>	<b>17,097</b>
Net book value as at 31 March 2021	1,414	9,560	1,410	12,384

The intangible assets include the ICMS system which is an internally generated case management system which has a carrying amount of £8,856k with a remaining amortisation period of 55 months.

## 9. Leases

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

## 9b Commitments under lease liabilities

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

	2022-23 £'000
<b>Buildings</b>	
Not later than one year	4,295
later than one year and not later than five years	15,706
later than five years	41,832
Less interest element	(4,865)
<b>Total</b>	<b>56,968</b>
	2022-23 £'000
Current	3,778
Non-current	53,190
<b>Total lease liabilities</b>	<b>56,968</b>

## Amounts recognised in the Statement of Comprehensive Net Expenditure

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

## Amounts recognised in the Statement of Cash Flows

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

## Reconciliation from the IAS17 operating lease commitment on 31 March 2022 to the IFRS 16 opening lease liability on 1 April 2022.

This table reconciles the amounts of SCTS's operating lease commitments as at 31 March 2022, to the lease liabilities as at 1 April 2022 immediately following adoption of IFRS 16. The operating lease commitments figure has been restated for arrangements not previously identified as leases. Thereafter, the material reconciling items are an adjustment for the impact of discounting and for the adjustment of irrecoverable VAT reported within IAS 17.

	2022-23 £'000
<b>Operating leases disclosed at 31 March 2022</b>	<b>70,271</b>
<b>Adjustments from IAS 17 to IFRS 16</b>	
Finance lease liabilities as at 31 March 2022	-
Existing leases not recognised under IAS 17 (e.g. MOTO)	-
Impact of discounting	(5,160)
Adjust for straight-lining and stepped increases	2,649
Assessments of lease extension periods	2,153
Short terms lease commitments	(93)
Adjustment for irrecoverable VAT reported within IAS 17	(11,291)
<b>Opening lease liability under IFRS 16</b>	<b>58,529</b>
Straight-lining adjustment	-
Rent prepayments on transition	-
Finance leases (PPE)	-
Finance leases (difference between liability and asset balance)	-
<b>Opening asset balance under IFRS 16</b>	<b>58,529</b>

## 9b Commitments under operating leases

	2022-23 £'000
<b>Buildings</b>	
Within one year	73
Between two and five years (inclusive)	-
After five years	-
<b>Total</b>	<b>73</b>

## 10. Trade receivables and other assets

	2022-23	2021-22
	£'000	£'000
<b>Amounts falling due within one year</b>		
Trade receivables	2,046	2,275
VAT	1,972	2,410
Other receivables	289	272
Prepayments	2,751	4,820
Accrued income	1,660	1,138
<b>Total receivables due within one year</b>	<b>8,718</b>	<b>10,915</b>

	2022-23	2021-22
	£'000	£'000
<b>Amounts falling due in more than one year</b>		
Other receivables	-	-
<b>Total receivables due in more than one year</b>	<b>-</b>	<b>-</b>

<b>Total at 31 March 2023</b>	<b>8,718</b>	<b>10,915</b>
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## 11. Cash and cash equivalents

	2022-23	2021-22
	£'000	£'000
Balance at 1 April 2022	13,780	16,942
Net change in cash and cash equivalent balances	3,012	(3,162)
<b>Balance as at 31 March 2023</b>	<b>16,792</b>	<b>13,780</b>

### The following balances at 31 March 2023 were held at:

Commercial banks and cash in hand	13,341	13,256
Government Banking Service	3,451	524
<b>Balance as at 31 March 2023</b>	<b>16,792</b>	<b>13,780</b>

## 12. Payables and other current liabilities

	2022-23	2021-22
	£'000	£'000
<b>Amounts falling due within one year</b>		
Trade payables	38	16
Other payables	2,923	1,788
Accruals	12,957	10,694
Deferred income	14	14
Corporate balance with the Scottish Government	632	2,164
<b>Total payables due within one year</b>	<b>16,564</b>	<b>14,676</b>

	2022-23	2021-22
	£'000	£'000
<b>Amounts falling due in more than one year</b>		
Other payables	-	1,919
Deferred income and accruals	180	195
<b>Total payables due in more than one year</b>	<b>180</b>	<b>2,114</b>

<b>Total at 31 March 2023</b>	<b>16,744</b>	<b>16,790</b>
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### 13. Provisions for liabilities and charges

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

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

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

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

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

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2021-22 Total £'000
Balance as at 1 April 2021	3,716	882	101	4,699
Add: element reported as due within one year	332	46	69	447
<b>Total as at 1 April 2021</b>	<b>4,048</b>	<b>928</b>	<b>170</b>	<b>5,146</b>
Provided for in year	395	145	186	726
Provisions not required written back	-	-	(10)	(10)
Provisions utilised in year	-	(46)	(54)	(100)
<b>Total as at 31 March 2022</b>	<b>4,443</b>	<b>1,027</b>	<b>292</b>	<b>5,762</b>
Payable within one year	(451)	(46)	(205)	(702)
<b>As at 31 March 2022</b>	<b>3,992</b>	<b>981</b>	<b>87</b>	<b>5,060</b>

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

	Property and dilapidations £'000	President's pension costs £'000	Compensation costs £'000	2021-22 Total £'000
Payable in 1 year	451	46	205	702
Payable between 2 and 5 years	397	183	87	667
Payable between 6 and 10 years	386	229	-	615
Thereafter	3,209	569	-	3,778
<b>Total as at 31 March 2022</b>	<b>4,443</b>	<b>1,027</b>	<b>292</b>	<b>5,762</b>

## 13c Details of Provisions

### Property and dilapidations

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

### President Pension

This relates to the pension contributions for the Presidents of the Mental Health Tribunal for Scotland.

### Compensation

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

## 14. Capital commitments

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

	2023	2022
	£'000	£'000
Property, plant and equipment	1,017	475
Intangible assets	-	397
<b>Total</b>	<b>1,017</b>	<b>872</b>

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

	2023	2022
	£'000	£'000
Intangible assets	-	546
<b>Total</b>	<b>-</b>	<b>546</b>

## 15. Related Party Transactions

SCTS is a Non Ministerial Departmental Body in the Scottish Administration. During the year, SCTS has had various material transactions with the Scottish Government and the Crown Office.

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

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

All transactions involving organisations in which a member of the SCTS Board may have an interest are conducted arm's length and in accordance with SCTS's financial regulations. During the year, SCTS received £103,926 in respect of payments for services rendered to Addleshaw Goddard.

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

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

## **16. Financial Instruments**

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

### **Liquidity risk**

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

### **Market risk**

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

### **Credit risk**

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

### **Fair values**

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

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

## **17. Losses**

During the financial year there were seven instances of cash handling losses totaling £940. (2021-22: 2 instances totaling £815).

## **18. Third Party Assets**

Cash balances of £24,256k (2021-22: £30,575k), as per confirmed via report form the banks, are held on behalf of third parties. This is mainly money consigned into court in respect of liquidations, cautions, expenses in civil actions and unclaimed dividends. These third party assets are not the property of the SCTS and are not included in SCTS' accounts

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

At the 31 March 2023, there were no material contingent assets/liabilities.

## **20. Post Balance Sheet Events**

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



## 21. Prior Year Adjustment

SCTS introduced a detailed capital policy in July 2021, which set out when expenditure should be capitalised and an asset created, and when it should be treated as revenue expenditure. In 2022-23, a new Non-current asset register system (NCAR) was introduced. The implementation has required an in-depth review of prior year capital expenditure to identify the related asset which would then be created on the NCAR register. Prior year adjustments were made to write off the cost and accumulated depreciation in 2020-21 and 2021-22 for assets which did not comply with the capital policy.

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

<b>21a. Prior Year Adjustment</b>	<b>Balance at 31/03/2022 £'000</b>	<b>Prior Year Adjustment 2020-21 £'000</b>	<b>Prior Year Adjustment 2021-22 £'000</b>	<b>Restated Balance at 01/04/2022 £'000</b>
<b>Non-current assets</b>				
Property, plant and equipment	541,696	(2,621)	1,487	540,562
Intangible assets	22,306	(5,105)	(104)	17,097
<b>Total non-current assets</b>	<b>564,002</b>	<b>(7,726)</b>	<b>1,383</b>	<b>557,659</b>
<b>Taxpayers' equity</b>				
General fund	<b>353,646</b>	<b>(7,726)</b>	<b>1,383</b>	<b>347,303</b>

<b>21b. Prior Year Adjustment</b>	<b>Balance at 31/03/2021 £'000</b>	<b>Prior Year Adjustment £'000</b>	<b>Restated Balance at 01/04/2021 £'000</b>
<b>Non-current assets</b>			
Property, plant and equipment	504,049	(2,621)	501,428
Intangible assets	17,489	(5,105)	12,384
<b>Total non-current assets</b>	<b>521,538</b>	<b>(7,726)</b>	<b>513,812</b>
<b>Taxpayers' equity</b>			
General fund	<b>361,000</b>	<b>(7,726)</b>	<b>353,274</b>

## Annex 1 – SCTS business volume levels, 2022-23

The tables below provide summaries of key business volumes for 2022-23 and the two years prior (2020-21 and 2021-22). The [SCTS Business Plan](#) provides a projection of anticipated business volumes in 2023-24.

### **Solemn, summary and civil business**

Business was paused during the early stages of the pandemic and a significant backlog of criminal cases accrued. In September 2021 a criminal court [recovery programme](#) was launched (four additional High Courts; two additional sheriff solemn courts; and 10 additional sheriff summary trial courts were launched).

The criminal court recovery programme was a critical work element throughout the past year, and remains so. The programme has been successful to date with scheduled trials being reduced by over 69% at January 2023. Our modelling predicts that the summary case backlog will be cleared by March 2024. Solemn business is more challenging. Petition registrations rose 20% in 2022, and the number of indictments registered continues to rise, most notably in relation to alleged sexual offending. From April 2023, two additional High Courts and six additional sheriff solemn trial courts were deployed. These additional courts are intended to support the recovery of case backlogs, to a revised baseline of circa 20,000 outstanding criminal cases by March 2025 in the High Court and March 2026 in sheriff solemn courts.

Summary criminal business continues to represent the highest volume of our work and we expect case volumes to increase when compared with the past two years, as the additional capacity introduced through the recovery programme makes inroads into the outstanding case backlogs. In order to increase transparency and support recovery planning we are now publishing [monthly statistics](#) on criminal case throughput and outstanding case levels, which will provide the most up to date position on case volumes, throughput and backlogs over the year.

Court of Session and sheriff civil court business levels remained steady throughout the pandemic - as innovative approaches allowed business to continue. Business levels are still somewhat below pre-pandemic levels. However, the number of proofs proceeding has recovered to around the level held in 2019-20 (c.500). In the Sheriff civil courts, case registrations continue to be below their pre-pandemic position.

### **Office of the Public Guardian**

Whilst both the level of submission and registration of Powers of Attorney (POA) and Guardianship orders continued to rise in 2022-23, COVID-19 recovery remained a priority throughout the year in respect of PoA registrations, financial guardianship annual audits and associated administrative work. Tackling the backlogs accrued during the pandemic will be a key focus in the early part of 2023-24.

### **Tribunal business**

During 2022 Tribunals Operations in collaboration with the judiciary, began gradually reintroducing in-person hearings where appropriate whilst developing and implementing hybrid hearing models within some jurisdictions. This increased flexibility by accommodating both digital (video and teleconference) and in-person attendance. Growth in business volumes continues to be experienced across a number of chambers. Applications to the Mental Health Tribunal have increased as well as those in the Housing and Property Chamber (HPC). As new welfare benefits are devolved to Scotland, the work of the Social Security Chamber will increase significantly. We continue working closely with the Scottish Government to ensure that sufficient resources – both staff and judicial – are available to support the expansion.

## Business volumes 2022-23

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

### High Court

	2022-23	2021-22	2020-21
High Court judge days	4,541	4,201	2,227
Indictments registered	1,038	823	851
Trials (evidence led)	611	577	278
High Court criminal appeals lodged	521	450	281

### Court of Session

	2022-23	2021-22	2020-21
Court of Session judge days	995	1,369	1,240
Cases registered	919	1,012	882
Proofs proceeding	55	90	63
Court of Session: civil appeals/reclaiming motions	119	151	188
Civil petitions registered	1,107	990	1,067

### All-Scotland courts

	2022-23	2021-22	2020-21
Sheriff Appeal Court - criminal appeals lodged <sup>15</sup>	291	323	273
Sheriff Appeal Court - civil appeals lodged	214	189	132
Personal Injury Court: registrations	4,129	3,321	2,944

### Sheriff courts

<b>Sheriff courts: summary criminal</b>	2022-23	2021-22	2020-21
Complaints registered	57,226	55,506	54,110
Trials with evidence Led	6,380	5,503	2,721

<b>Sheriff courts: solemn criminal</b>	2022-23	2021-22	2020-21
Sheriff and jury indictments registered	5,938	5,759	4,851
Sheriff and jury trials with evidence led	1,061	907	197

<sup>15</sup> A change in methodology was implemented in 2021-22 for criminal appeal lodged, limiting the count to appeals against conviction; sentence, and; conviction and sentence. Accounting years tabled have been restated using this methodology

<b>Justice of the peace courts</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Complaints registered	21,756	23,557	16,932
Trials with evidence led	999	518	349
Sitting days	2,488	2,336	1,583

<b>Sheriff courts: civil</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Ordinary Cause registered	21,344	21,144	18,091
Ordinary Cause proofs and debates proceeding	515	463	216

<b>Summary Cause/Small Claims/Simple Procedure</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Cases registered	33,316	26,923	20,502
SC proofs proceeding	332	316	85

<b>Sheriff courts: sitting days</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Number of days	29,624	27,610	18,391

<b>Commissary</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Inventories recorded	27,953	26,916	22,977

#### **Office of the Public Guardian**

	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Powers of Attorney registered	62,062	57,819	37,999
Guardianship Orders registered	3,146	2,763	1,912

## Business volumes 2022-23

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

Upper Tribunal for Scotland	2022-23	2021-22	2020-21
Receipts	37	43	30
Disposals	48	30	38
Hearing days	32	36	18

First-tier Tribunal for Scotland (Housing and Property Chamber)			
Property Factor	2022-23	2021-22	2020-21
Receipts	256	201	218
Disposals	232	189	196
Hearing days	163	136	116
Rent and Repairs			
Receipts	180	166	129
Disposals	205	164	96
Hearing days	190	262	89.5
Third Party			
Receipts	65	31	13
Disposals	44	28	18
Hearing days	96	64	38.5
Right of Entry (cases are disposed of by decision rather than hearing)			
Receipt	183	161	81
Disposal	203	138	51
Decisions	129	80	26
Letting Agents			
Receipts	71	47	66
Disposals	67	52	78
Hearing days	64	42	59
Private Rented Sector			
Receipts	3,873	2,760	1,960
Disposals	3,280	2,497	2,304
Hearing days	293	326.5	323
Case management days	1,360	1,340	1,225

<b>First-tier Tribunal for Scotland (Health and Education Chamber)</b>			
<b>Additional Support Needs</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Receipts	202	133	83
Disposals	183	131	125
Hearing days	55	45	58

<b>First-tier Tribunal for Scotland (Tax Chamber)</b>			
<b>Tax</b>			
Receipts	13	10	2
Disposals	19	8	7
Hearing days	6	13	4

<b>First-tier Tribunal for Scotland (General Regulatory Chamber)</b>			
<b>Charity Appeals</b>			
Receipts	0	0	0
Disposals	0	0	0
Hearing days	0	0	0
<b>Parking and Bus Lane Appeals</b>			
Receipts	1,021	727	819
Disposals	770	670	909
Hearing days	38	34	41

<b>First-tier Tribunal for Scotland (Social Security Chamber)</b>			
<b>Social Security</b>			
Receipts	147	54	46
Disposals	54	57	42
Hearing days	35	10	10

## Other Tribunals administered by SCTS

<b>Mental Health Tribunal for Scotland</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2020-21</b>
Receipt	5,314	5,105	5,057
Disposal	5,062	4,741	4,812
Hearing days	3,879	3,531	3,227
<b>Mental Health Tribunal for Scotland (Excessive Security)</b>			
Receipts	26	32	34
Disposals	24	28	34
Hearing days	21	29	30
<b>Lands Tribunal for Scotland</b>			
Receipts	339	545	2,059
Disposals	547	223	214
Hearing days	57.5	34	16
<b>Pension Appeals Tribunal for Scotland</b>			
Receipts	152	172	191
Disposals	244	232	215
Hearing days	63	47	43
<b>Council Tax Reduction Review Panel</b>			
Receipts	40	48	42
Disposals	48	45	47
Hearing days	27	25	8

\*Part 2 of the Management of Offenders (Scotland) Act 2019 commenced 30 November 2020. This legislation amended the Mental Health (Care and Treatment) (Scotland) Act 2003 adding a new application type for patients who are subject to a compulsion order under section 164A.

## Annual Report for the Office of Auditor of Court

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

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

At 31 March 2022, all sheriffdoms have a permanently appointed Auditor of Court, with the Auditor for North Strathclyde having permanent responsibility for audits in the sheriffdom of South Strathclyde, Dumfries and Galloway.

### Audits undertaken

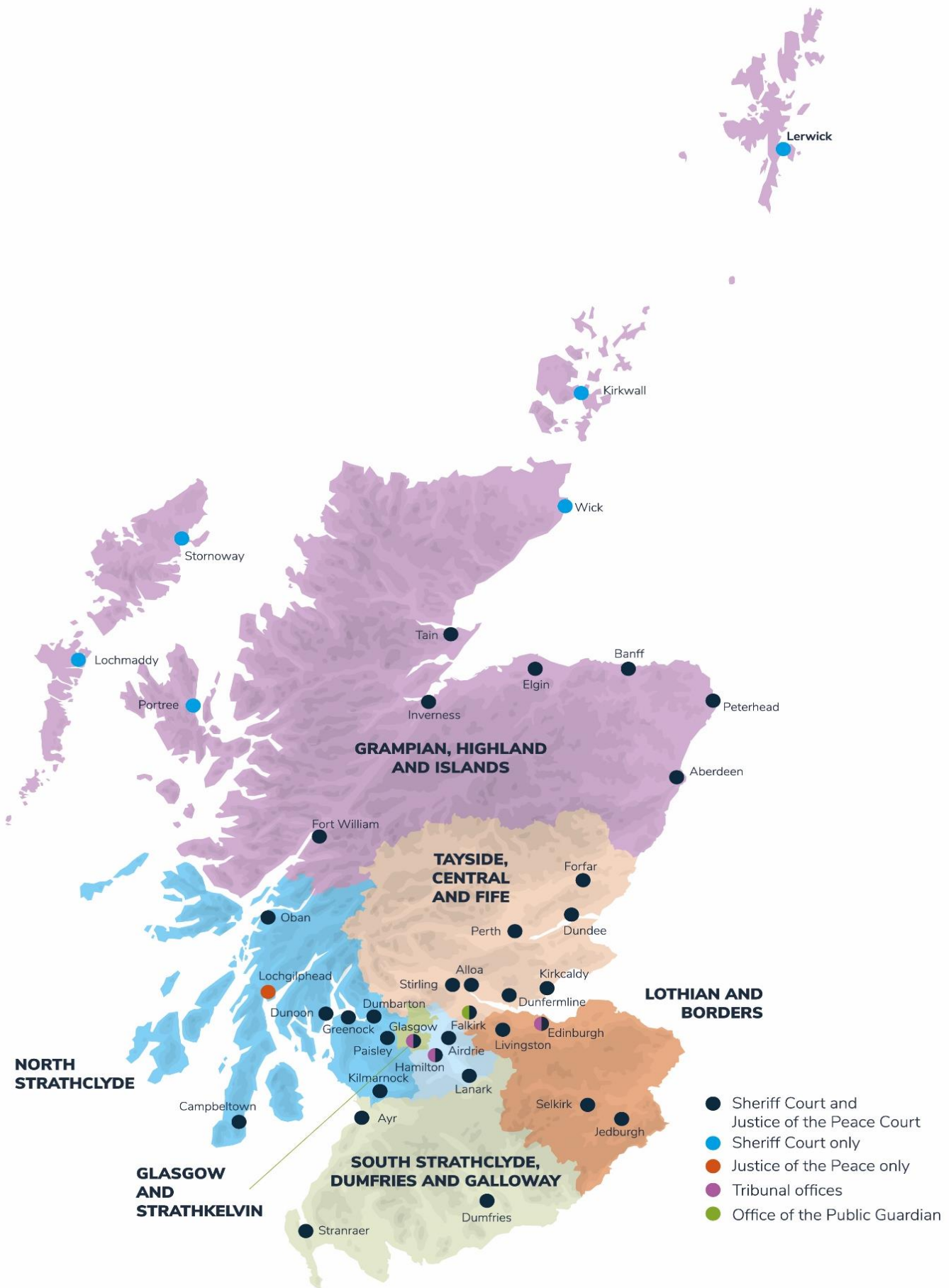
Judicial taxations <sup>16</sup>	2022-23	2021-22	2020-21
Auditor of the Sheriff Court (appointed by SCTS)	1,053	928	470
All Scotland Personal Injury Court	-	-	19
Sheriff Appeal Court	-	-	20

### Value of fees raised

Judicial taxations	2022-23 (£)	2021-22 (£)	2019-20 (£)
Auditor of the Sheriff Court (appointed by SCTS)	265,874	232,967	139,797
All Scotland Personal Injury Court	-	-	51,450
Sheriff Appeal Court	-	-	11,986

<sup>16</sup> An account of expenses remitted to an auditor of court by a court or tribunal





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

1. The statement of accounts for the financial year ended 31 March 2006 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FREM) which is in force for the year for which the statement of accounts are prepared.
2. The accounts shall be prepared so as to give a true and fair view of the income and expenditure, recognised gains and losses, and cash flows for the financial year, and of the state of affairs at the end of the financial year.
3. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on the 29 March 2001 is hereby revoked.



Signed by authority of the Scottish Minister

Dated 17 January 2006



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