

# Annual Report & Accounts

2019-20

Preserving the past | Recording the present | Informing the future



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September 2020

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## Foreword from the Chief Executive

I am pleased to introduce the National Records of Scotland 2019-20 Annual Report and Accounts.

NRS has continued to play a vital role in public life in Scotland, whether that is in our role as part of the registration system in Scotland, as the producer of unique statistics about Scotland's people, or as the repository of the country's largest and most diverse archive and public records holdings.



**Paul Lowe**  
Chief Executive, National Records of Scotland

At the end of this year we have faced the significant public health and economic challenges of COVID-19. Through this we have managed a range of business continuity issues and developed innovative ways of continuing to deliver key services. We have worked closely with Scottish Government and others to launch a new COVID-19 related statistical report and undertaken significant work in collaboration with local authorities to make radical changes within the registration service. These have again demonstrated the importance of the unique skills and information within NRS and its significance during this crisis.

Over the course of the year we have made more of our rich historic collections available to the public in our search rooms and via our improved and enhanced online ancestry research service. We have registered over 130,000 births, deaths and marriages. We also consulted the public in our first ever and highly successful NRS customer survey to help inform future development of our customer services.

The NRS archives team reached out to the wider archive community supporting a series of community archive events around Scotland, while our digital archiving team continued to expand and deepen Scotland's digital memory. In May, we were also delighted to launch our updated records management guidance for public authorities.

We also opened up our archives to the public with a very well received exhibition of documents from our crime and prison records. We were deeply disappointed by the need to delay the display of the Declaration of Arbroath following the COVID-19 outbreak but we still marked the 700th anniversary of this famous document and we look forward to future opportunities to do so more fully.

Our statistical services teams were meanwhile innovating in challenging circumstances, creating 35 high quality publications. Over the year we have continued to develop new statistical products, including the highly important publication of mortality data in relation to homelessness.

This was a critical year for Scotland's Census, as we successfully steered the Census Bill through to Royal Assent. We undertook considerable engagement work with stakeholders and we carried out a successful rehearsal in October. This was a major undertaking and it has proven invaluable in enabling us to enhance and learn lessons as we prepare for census day. The unprecedented impact which COVID-19 is having across a wide range of sectors, has however impacted our programme delivery plans. Following careful consideration, Ministers have informed the Scottish Parliament of their intention to move Scotland's Census date to March 2022.

We have also continued to develop our corporate capabilities. We have implemented a single, integrated workforce planning system, strengthened our governance arrangements, improved our risk management approaches and we received three substantial assurance ratings from Scottish Government Directorate of Internal Audit and Assurance. Our internal staff survey showed progress on how we engage, support, lead and develop our people, while providing clear insights on areas where further progress is required.

I am very proud of the flexibility, collaboration and creativity with which my colleagues rose to meet the many challenges this year, not least the unexpected changes to our working practices resulting from the COVID-19 outbreak. I would like to thank NRS staff for their dedication during what has been a difficult time for us all.

In this report, you will find more information on the achievements of the many different teams within our organisation in the past year. I hope you enjoy finding out more on our achievements and our plans to develop our services in the future.



**Paul Lowe**  
Chief Executive  
8 September 2020

## Overview



### Our Business

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

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

We collect, preserve and produce information about Scotland's people and history, and make it available to inform current and future generations.

We hold records spanning the 12th to the 21st centuries which touch on virtually every aspect of Scottish life. We are the repository for the public and legal records of Scotland but we also have many local and private archives.

We hold and make available one of the most varied collections of records in Britain. We provide a leadership role for archive and record professionals, and require 250 named public authorities to submit records management plans for agreement by the Keeper.

We oversee the registration of life events including births, marriages, deaths, civil partnerships, divorces and adoptions. We are also responsible for the statutes relating to the formalities of marriage and civil partnership and the conduct of civil marriage, and for overall leadership of the registration service in Scotland.

We take the census of Scotland's population every 10 years and prepare and publish regular demographic statistics revealing the size and characteristics of the population and households of Scotland.

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



## Our Strategy and Objectives

Our VISION: To present the past, record the present and inform the future of public services in Scotland.

Our MISSION: Increase our reach and impact and be recognised as an influential leader across our sectors as a trusted, expert and professional organisation.

Our ETHOS: We put our people at the heart of what we do and deliver in accordance with our values.

Our VALUES:

- **Professional:** Collaborating to share our professional skills and knowledge whilst increasing our skills and expertise.
- **Respectful:** Listening and respecting different views, learning from others and expanding our knowledge and growing together.
- **Accountable:** Being responsible for what we do, delivering with transparency and clarity of purpose.
- **Customer Focused:** Knowing our customers to understand their needs, delivering a positive experience and encouraging feedback to improve what we do.

### Our Strategic Objectives 2020-21:

Our longer term business strategy is being developed for engagement with stakeholders. Its development and engagement has been delayed with COVID-19 but we remain committed to producing a longer term strategy during 2020-21. We will continue to build on our achievements in the last financial year and have approved our Annual Business Plan commitments for the year ahead as below:

1. In managing the implications of the COVID-19 outbreak facing Scotland and the world, NRS has refocused its delivery priorities for 2020-21 and has concentrated on the impact of the outbreak on our organisation. This has included putting new working arrangements in place, temporary service measures, which are published on [our website](#)<sup>1</sup> and publication of weekly statistics of deaths involving COVID-19. For much of 2020, we expect a great deal of our focus to continue to be managing our COVID-19 response and planning to ensure that we can resume core activities as quickly as appropriate once restrictions are lifted.
2. Work with a range of partners to design and deliver the next Census with successful and lasting benefits for Scotland.

<sup>1</sup> <https://www.nrscotland.gov.uk/>

3. Deliver high quality public services to our customers through our online channels and manage the transition to re-open in person and other services in line with Scotland's phased approach to managing COVID-19. In doing so, we will also support the delivery of registration services through local authorities across Scotland. We continue to identify our priorities for new and enhanced digital services over the coming years.
4. Deliver high quality statistics by meeting our commitments in the NRS Statistics Plan, in line with UK standards and through enhancement of our statistical services. We will continue to work with stakeholders and users to ensure that important high quality evidence on the COVID-19 pandemic is made available. We will increase our efforts to draw value from administrative and survey data, working with academia, government and others to inform and monitor social and economic policies, and in doing so bring benefit to people across Scotland.
5. Deliver NRS archive services by continuing to plan delivery of our forward strategy to protect, preserve and make available our records, investing in digital archiving and planning long term storage, whilst also continuing to grow our engagement with our stakeholders and the wider archive and record keeping sector and ensuring that Scotland's response to COVID-19 is reflected in the historical record.
6. Grow and invest in our people, developing our organisation to enhance the way we operate, through investing in skills, knowledge management, leadership and capacity of our organisation. We will continue to mature our governance to support our people based approaches.
7. Mature and improve our IT services through investment in our infrastructure, augmented by increased customer insight to inform our priorities and secure efficient, high quality digital services. We will focus on major programmes and improvements including Census, network, hosting and security together with additional COVID-19 and other related improvements.
8. Improve our programme management, information governance, delivery infrastructure and our estate to ensure our buildings are fit for purpose and support our long term goals.



## Performance Analysis



### Our Performance

As part of the Scottish Administration, we contribute to the Scottish Government's purpose and key national outcomes but as a non-ministerial department, we also have our own identity and have developed our own strategy.

Last year we published an [annual Business Plan for 2019-20<sup>2</sup>](#) and have delivered the following key priorities:

**We said: We will continue to deliver high quality public services to our customers and will support and develop the delivery of registration services through local authorities across Scotland, whilst engaging customers, and stakeholders on a forward Business Strategy which identifies our key investment priorities for new and enhanced digital services over the coming years.**

We did: We welcomed nearly 13,000 visitors to our ScotlandsPeople Centre and responded to over 41,500 customer enquiries relating to the ScotlandsPeople service and our Historical and Legal search rooms. We added approximately 130,000 birth, marriage and death records to the public website, and our Index and Imaging team rescanned over 37,200 images that included birth, death, marriage<sup>3</sup> and census entries to improve the quality of digital images for customers. Our Extract Services team provided over 85,500 official certificates from our Statutory, Census and Old Parish Records and handled over 13,500 telephone enquiries. The number of tartans registered on the Scottish Register of Tartans website continued to increase this year with over 358 designs registered.

We undertook a range of exhibitions, engaging with 4,712 visitors and learners through our various activities. Planning and stakeholder collaboration was undertaken to prepare for the Declaration of Arbroath exhibition in 2020, which unfortunately has been postponed in light of COVID-19. To celebrate the 700th anniversary of the Declaration of Arbroath, the NRS conservation team liaised with David Frank, conservator, on the production of two facsimiles of the Declaration of Arbroath. You can read more about this under the Declaration of Arbroath section on [page 40](#).

Our first large-scale customer survey was held in March-April 2019 with 800 responses and more than 50% of our ScotlandsPeople customers. Results highlighted a positive benchmark for service standards. Recommendations were for further engagement around our charging policy, website navigation and online branding. We continued delivery of our services with development and

<sup>2</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-annual-business-plan-2019-20.pdf>

<sup>3</sup> NRS hold a wide range of modern and historical information and for confidentiality or conservation reasons not all our records are available on-line. Full details of the records and services that can be accessed on-line or by visiting us in Edinburgh are available via [www.nrscotland.gov.uk/research](http://www.nrscotland.gov.uk/research)

implementation of operational [KPIs \(Key Performance Indicators\)](#). Preparations were undertaken to prepare for release of the 1921 Census in Summer 2021.

In light of COVID-19, a significant response at the end of 2019-20 was the implementation of a range of registration system changes. You can read about the changes made to the registration system due to COVID-19 on [page 21](#).

**We said: Working with a range of partners to design and deliver a successful Census for 2021 with lasting benefits for Scotland, we will undertake a Census rehearsal in Autumn 2019 to inform the delivery of Census 2021, and progress legislative requirements through the Scottish Parliament, whilst meeting digital assurance requirements in delivery.**

We did: We have continued to progress delivery of our Census programme with development of some key systems and services. NRS completed the remaining [question development](#)<sup>4</sup> for Scotland's census during 2019-20. The Census (Amendment) (Scotland) Bill completed its passage through the Scottish Parliament in the early part of 2019 and received Royal Assent on 18 July 2019, becoming the Census (Amendment) (Scotland) Act 2019.

We also undertook a successful Census Rehearsal in Autumn 2019. [The Census Rehearsal 2019 Evaluation Report](#)<sup>5</sup> has been published. This report provides a summary of the key findings of the rehearsal, and outlines the next steps for us to undertake to ensure the successful delivery of the next Census.

Work has continued to develop the statistical design for how we will collect census information from the public, including modelling the potential impact of our planned contact with the public to encourage maximum response. We have also published our [Statistical Quality Assurance Strategy](#)<sup>6</sup>.

We are now working towards the census taking place in 2022, see [page 64](#).

**We said: We will deliver high quality statistics by meeting our commitments in the NRS Statistics Plan, in line with UK standards and through enhancement of our statistical services.**

We did: We delivered 35 high quality statistical publications over the last year. For the first time we have published statistics on the number of homeless deaths in Scotland. This was a complex analysis and required the use of innovative methods. We have had positive feedback from key stakeholders, including the Office for Statistics Regulation, confirming this work has added significant value to the broader themes on housing, homelessness and mortality. We also started

4 <https://www.scotlandscensus.gov.uk/question-development>

5 <https://www.scotlandscensus.gov.uk/documents/Scotlands%20Census%202021%20-%20Scotland%27s%20Census%20Rehearsal%202019%20-%20Evaluation%20Report.pdf>

6 <https://www.scotlandscensus.gov.uk/node/718>

publication of a new quarterly migration statistics summary output for Scotland, bringing together all the latest evidence from a range of sources to tell a coherent story on what's happening to migration in Scotland.

There has been even more use made of our statistics in terms of informing and shaping public policy and debate. In June, a Ministerial task group was set up to consider Scotland's future population challenges. Its aim is to develop new solutions to address population change. And in September, a taskforce was set up to tackle Scotland's high numbers of drug-related deaths.

Through the NHS Central Register (NHSCR), we continue to support our partners in health, local government and the third sector, with the administration and provision of services to the public. You can read more about NHSCR, data linkage and demographic statistics on [pages 23-24](#).

**We said: We will continue to deliver NRS archive services to achieve our forward strategy to protect, preserve and make available our records, investing in future digital delivery through our digital preservation priorities and considering long term storage options.**

We did: We have continued to grow and strengthen our engagement and collaborative working with NRS stakeholders and the wider archive and record keeping sector across Scotland. We developed and engaged stakeholders on our vision for archives and record keeping functions, underpinning the direction for investment in digital archiving and long term storage options.

NRS released a revision of the Keeper's Model Records Management Plan and agreed 15 Records Management Plans (RMP). In addition to routine RMPs, we progressed with the invitation and assessment of the Integration Joint Boards (IJB), agreeing eight plans during the course of the year. We also agreed the plans of four new Scottish public bodies.

We increased the capacity of our digital preservation solution and continued to provide our web continuity service, collecting and preserving websites of Scottish public authorities and providing a service to redirect users to archived pages when encountering broken links on live sites. We continued to supply important record information for the Scottish Child Abuse Inquiry and the UK Infected Blood Inquiry investigations by facilitating access to archived records in NRS.

We received and listed our regular annual transmissions from the High Court of Justiciary, the Court of Session and the Crown Office. We met our statutory targets on Freedom of Information requests for information.

This year we processed 25,275 government records, 52,772 court and legal records and 8,285 private and church records, totaling 86,332 records being catalogued.

We continued to support Scottish Ministers in pursuit of transparency in government, making available Scottish Cabinet papers and government files for public inspection.

**We said: We will continue to improve our organisational infrastructure to enhance the way we operate, through maturing our governance, investing in the skills, knowledge, leadership and capacity of our organisation and continuing with the implementation of our Estates Strategy (developing an Asset Management Plan) to ensure our buildings are fit for purpose.**

We did: We received a substantial assurance rating in an internal audit of our corporate governance structure, which we have developed further this year. We strengthened our programme and project management governance, through increased oversight of our Executive Management Board for the Census programme and by the Digital & Strategy Board for our wider portfolio and capital budget approvals.

We appointed a new Delivery Director to align programme and project management and delivery for NRS and appointed commercial partners as NRS programme delivery providers and an external PPM consultant as critical programme support.

We delivered against external assurance plans in place to improve our programme management controls. We have continued to strengthen our workforce planning arrangements, following an audit in 2018. Our procurement processes completed the regular Procurement and Commercial Improvement Programme (PCIP) assessment/assurance and we received a strong result. We commissioned an independent Health & Safety review which reported in late January 2020. We have been reviewing our Business Continuity framework through the year and this enabled swift action and an incident management approach implemented to manage our COVID-19 response.

We have built our Staff Engagement Network to help shape, inform and strengthen our organisational processes, organisational resilience and risk management. Our Staff engagement index in the 2018 People Survey was 52%. In the 2019 People Survey the overall engagement figure rose to 56%.

We have continued our ongoing investment in our estate with major works continuing at West Register House to renew stonework, completion of a survey of the iconic Adam Dome in General Register House and planning and undertaking investment activity in Thomas Thomson House together with more minor improvements.

**We said: We will continue to progress our long term plan to transition to a single sustainable NRS IT service augmented by increased customer insight to inform our priorities and secure efficient, high quality digital services.**

We did: We completed a restructure exercise to ensure we have the right people in the right places with the right technical skills for our future. That restructure has seen IT programmes, IT service and IT architecture functions created together with revised ways of working to enable better outcomes aligned to the overall business strategy. Our cyber essentials re-assessment completed with success.

Our ambitious COP (Common Operating Platform) programme which focused on consolidation of systems towards a single platform to reduce costs while increasing resilience and performance, is almost complete.

This has provided a range of service benefits, enabling change and improvement in our IT function. Performance of public-facing applications has been improved following close co-operation between business and IT staff, which was crucial to the success of this work. This programme has also delivered the environment needed to process Census returns, one of NRS' top priorities for this and future years.

In terms of customer facing services, IT Services are working closely with colleagues to design and deliver more modern, customer-tested websites and search room applications.

Our Customer and Operations Board began setting and measuring key performance activity across a range of our services. We have identified a number of KPIs around customer channels, information processing, and service resilience themes. A key starting point of this activity was our customer survey which covered most NRS public services and our communication channels and websites and enabled us to establish an overall view of our performance. Key findings from the survey were:

- 95% of respondents value the work NRS does
- 86% rate NRS services as excellent or very good for accuracy
- 60% felt NRS provides good value for money
- 88% rate NRS online information as excellent or very good

We have also developed KPIs on financial performance, freedom of information and ministerial correspondence. Our operational KPI summary for the year 2019-20 is included in [Appendix A](#).

We will continue to develop and refine our performance management culture approach in the coming year.



## Basis of Accounts

The Accounts Direction is provided in the Accounts section, on [page 116](#).



## Review of Financial Performance

The budget for NRS this year was proposed in the Scottish Budget 2019-20, subject to revisions during the year. The financial outturn for 2019-20 is summarised in the table below.

The total resource DEL (Departmental Expenditure Limit) outturn, excluding depreciation, is £34,040k, £1,844k below the final budget. The significant increase in resource DEL expenditure in 2019-20 compared to 2018-19 is a result of expenditure on the Census 2022 programme, as the programme stepped up its preparations for delivery of the census and began building the IT systems which will support it.

The principal reasons for the variances to the total resource DEL budget were:

The Census 2022 programme finished the year with a resource DEL underspend of £1,198k, as a result of savings generated on the programme's staff and contracts during the year, and as a result of changes to timelines for awarding contracts and on-boarding suppliers. Funding in NRS' capital DEL budget was reprioritised to bring forward £842k of spend on the programme, relieving a pressure on future years and reducing the programme's outturn across resource and capital DEL to £372k.

The remaining surplus on the resource DEL budget was principally due to the accumulation of smaller surpluses late in the year from across NRS' activities, caused by the need to be prudent about committing to expenditure early in the year when demand-led income plays such an important role in funding our activities. This was exacerbated this year by the significant disruption caused by COVID-19 in the final weeks of the financial year.

The capital DEL outturn was £4,461k, a small overspend on budget.

	Draft Budget 2019-20 £000s	Budget adjustments during year £000s	Final Budget 2019-20 £000s	Actual 2019-20 £000s	Variance £000s	Actual 2018-19 £000s
Operational Costs (excluding depreciation and impairment)	37,300	4,384	41,684	40,990	(694)	35,864
Less Retained Income	(5,800)	-	(5,800)	(6,950)	(1,150)	(7,569)
<b>Total Resource DEL (excluding depreciation and impairment)</b>	<b>31,500</b>	<b>4,384</b>	<b>35,884</b>	<b>34,040</b>	<b>(1,844)</b>	<b>28,295</b>
Depreciation and impairment	2,913	675	3,588	3,031	(557)	2,153
<b>Net Resource Outturn</b>	<b>34,413</b>	<b>5,059</b>	<b>39,472</b>	<b>37,071</b>	<b>(2,401)</b>	<b>30,448</b>
Capital DEL	3,000	1,400	4,400	4,461	61	3,694
<b>Total Outturn</b>	<b>37,413</b>	<b>6,459</b>	<b>43,872</b>	<b>41,532</b>	<b>(2,340)</b>	<b>34,142</b>

Since 2008-09, the Scottish Government has applied a series of annual efficiency targets to itself and public sector bodies in Scotland. The purpose of this target is to release cash which bodies retain and use for other purposes, while maintaining service outputs and outcomes. NRS, in common with other Scottish public bodies, has an efficiency savings target of 3% of total resource spending (excluding depreciation). NRS achieved £3,024k of efficiency savings during 2019-20, against a target of £1,173k (2018-19: £1,857k).

As part of the Scottish Government's plan for supporting economic recovery in Scotland, the First Minister announced on 9 October 2008 that the Scottish Government would aspire to a 10-day target for paying bills to businesses in Scotland. NRS therefore aims to pay 98% of invoices, including disputed invoices once the dispute has been settled, within this 10-day target. During the year ended 31 March 2020, NRS paid 99% of all invoices within 10 days (2018-19: 99%).



## Social, Community and Human Rights

NRS has a wide and diverse community of stakeholders and plays a central role in the cultural, social and economic life of Scotland, supporting several of the Scottish Government's national outcomes outlined in the [National Performance Framework](#)<sup>7</sup> including the Human Rights National Outcome.

The registration of births, deaths and marriages has been at the heart of understanding ourselves and a key interaction with the state for generations.

<sup>7</sup> <https://nationalperformance.gov.scot/>



Scotland's Census and the demographic statistics we publish, filter through to all sectors of local and central government through areas including service planning, transport, housing, equalities monitoring, Single Outcome Agreements and when complying with the specific duties within the public sector equality duty.

In 2018-19, NRS signed up for the Social Impact Pledge which challenges public sector bodies to increase the positive impact we make on our local communities by committing to do at least three things every six months in support of that. Please visit our website to view our latest [Social Impact Pledge](#)<sup>8</sup>.

In 2019-20, we committed ourselves to look across all NRS services, both onsite and online, and consider how we can support British Sign Language (BSL) users by making our services easier to access and potentially expand on our existing [British Sign Language Plan](#)<sup>9</sup> setting out how we plan to support BSL through our Scotland's Census 2022 programme. The initial analysis of needs was completed and the work to refresh the plan will continue in 2020-21.

By law, we keep personal census information confidential for 100 years. An exemption set out in the Freedom of Information (Scotland) Act 2002 enforces this by stating that census information is exempt from disclosure for that period of time. The 1920 Census Act makes it a criminal offence to disclose confidential census information unlawfully. The Census (Confidentiality) Act 1991 extended this to people and businesses working as part of the census.

Archiving and record keeping is a central element of democratic accountability and is vital to the civil and judicial administration of Scotland. We work with public bodies across Scotland to deliver trusted, reliable and authentic records of Scotland's public administration underpinning citizen rights. The public records we hold are important as they record the origins of individual rights and obligations and provide accountability and transparency to the citizen. The nations archives document the people, culture and society in which we live; we provide the evidence of our evolution as a nation and help to inform Scotland's future development.

We have a zero-tolerance policy towards fraud, bribery and corruption. We have a clear counter-fraud policy and operate controls to prevent and detect fraud, bribery and corruption, including procurement procedures which follow Scottish procurement policy, regulations and best practice. All actual or suspected instances of fraud, bribery or corruption are vigorously and promptly investigated and appropriate action taken.

<sup>8</sup> <https://www.nrscotland.gov.uk/about-us/corporate-information#social>

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





## Sustainability Statement

The Scottish Government's target for net zero carbon emissions by 2045, as set in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, will require NRS to increase its focus on sustainability to allow them to meet that ambitious target.

The expectation is for Scotland's public bodies to lead by example in combating climate change and making a valuable contribution towards achieving the emissions reductions target which is for the benefit of Scotland's environment, people, and prosperity.

NRS Climate Change Plan will be updated during 2020-21 to reflect the increased ambition of the [new targets](#)<sup>10</sup> set in the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.

### Waste Management

NRS is working closer as an organisation to both anticipate and develop changes required in line with our business needs. The Staff Engagement Network formed in 2019 supports collaboration across business areas which will support improving sustainability awareness and implementation of projects. A trial project to promote improved waste management at source is being planned across the estate during 2020.

NRS are working closely with our waste management providers to identify improvements to our processes and we are engaging with more sustainable waste management providers for our Grade A listed buildings in Edinburgh.

### Energy Management

NRS has a high reliance on energy to control and manage the environment in which our records are held, which in turn has an impact on our carbon emissions. While smaller sustainability projects and improvements in our management of electricity will provide further reductions in energy use during 2019-20, the challenge to achieve zero emissions will require innovative and exceptional changes to how we manage our energy consumption. NRS have engaged specialist consultants to look at how we manage and control the environment within our archive stores resulting in a reduction in energy use by around 24% in one building alone. Plans for 2020-21 are to adopt alternative and closer monitoring and environmental control arrangements in our estate which will generate sustained energy savings.

NRS is a member of the Sustainable Scotland Network, (SSN), which supports public sector action on sustainable development, focusing on climate change and sustainable procurement.

<sup>10</sup> <https://www.gov.scot/policies/climate-change/reducing-emissions/>

NRS procurement specialists are trained in sustainable procurement and a sustainability impact assessment is included in the commodity strategies for our regulated procurements.

### Green Projects

NRS continue to implement energy improvement projects as part of our regular maintenance programme across our entire estate. In addition we are increasingly building these considerations into the design and specification work for our capital estates programmes.

## NRS's Response to COVID-19

### Business Continuity

The COVID-19 pandemic has represented one of the most significant public health challenges of recent times. NRS invoked its business continuity arrangements and activated our Incident Management Team (IMT) on Friday 13 March. The IMT, led by the Chief Executive and all NRS Directors and other senior staff, is responsible for the leadership of the organisation in its response to COVID-19. Steps were taken to ensure the safety, security and wellbeing of staff, the safe delivery of NRS essential services and protecting the NRS estate and the valuable collections and information resources that we are responsible for.

NRS has worked closely with the Scottish Government and other public bodies on a range of issues and attended government meetings as required. NRS has worked closely with Scottish Government and local government to implement significant changes to the registration system. These have included the implementation of emergency provisions in the UK Coronavirus Act 2020, ensuring the prioritisation of death registration and the use of remote registration of deaths to protect citizens and registration staff. In addition NRS and local authority registration teams have moved to 7 day per week operation to respond to the situation.

Another key aspect of NRS's response has been in relation to our development of high quality statistics and analysis in relation to the impact of COVID-19 on society. Through this work, NRS has developed a weekly statistical publication and worked with stakeholders and data users to develop and expand the information provided over time.

NRS also engaged with key contacts across Scottish Government teams on a range of issues including finance, estates, HR, IT and procurement to ensure the sharing of information and that we were working in accordance with SG guidance. Where available, NRS followed national guidance (including that of Health Protection Scotland, NHS, Scottish Government Resilience Room (SGoRR) and the Cabinet Office Briefing Room (COBR)) and have liaised closely with the Scottish Government on our plans and have participated as part of the wider Scottish delivery body network.

### NRS Services

NRS have refreshed detailed plans to ensure business critical areas continued to operate and that we were able to meet our business critical and statutory obligations, in particular services such as registration, legal searches, confirmation of certificates information over the phone, e.g. for employment purposes, sealing of Acts of Parliament and our key statistical publications. We have published a range of service-related information for customers on the NRS website and Directors have been managing updates to key stakeholders.

### Estates/Facilities

Following the announcements by the Prime Minister and First Minister on Monday 23 March, NRS quickly moved to close all of our buildings until further notice. We had already closed our in-person customer services the week before and the vast majority of our staff had shifted to home working. We continued to deliver business critical services remotely, only allowing access to our buildings if it was essential to support this. We had put in place procedures to safely manage any business critical onsite attendance.

### NRS Engagement

NRS have been communicating with our stakeholders regularly and continued to develop and deploy a more detailed communications plan to ensure our staff, tenants, contractors, suppliers, customers and key stakeholders were kept informed. We were dependent on some of our contractors delivering essential maintenance and support services in this period, to ensure continued compliance and the safety and security of our buildings.

We engaged with our non-executive directors (NXDs) and our trade unions who have been supporting us and we have provided them with regular summaries outlining all our key decisions.

We have also been engaging closely with counterparts in the Office of National Statistics (ONS) and the Northern Ireland Statistics and Research Agency (NISRA) around their business continuity planning and approach towards their Census programmes.

## Procurement and Finance

NRS wrote directly to all key suppliers to engage with their business continuity arrangements in light of COVID-19 and to identify those suppliers at more risk. For suppliers deemed at greater risk, we engaged with them directly to ensure we supported them as appropriate and in alignment with the terms of Scottish Procurement Policy Note (SPPN) 05/2020, which sets out guidance for public bodies on options for payment to their suppliers to ensure service continuity.

With regards the Census programme, we are continuing with our procurement activity and engaging closely with our commercial suppliers, to ensure a continued focus on delivery and to inform our understanding as to the wider impact of COVID-19 on the delivery of the programme.

For both procurement and finance, we are engaging closely with Scottish Government to ensure we are operating in line with current guidance and controls for accountable officers.

## Supporting our People

All our people, including those in business critical roles, were asked to work from home. We supported colleagues and ensured they had the right support and equipment by providing staff and managers with comprehensive guidance on the situation, and we ensured this information was regularly updated.

The IMT agreed changes to various HR and people related policies and utilised email, teleconferencing, Skype or similar solutions to keep engaged with all our colleagues. We developed guidelines in relation to working from home that covered well-being, sourcing equipment, creating a comfortable working environment, communication and flexible working.

We continue to provide regular updates to staff in relation to IMT decision-making and maintain comprehensive FAQ materials to support staff and managers. NRS staff were asked to sign up to the 'Groupcall' emergency text message alert system, which sends rapid notifications to personal mobiles. As the majority of our staff signed up to this system, it was an effective communication channel to advise our people of office closures.

### Scotland's Census 2022 Programme

Given the COVID-19 challenges, NRS continues to assess and provides advice to Scottish Government on the impacts of the pandemic on the risks to delivery of Scotland's census. At the end of 2019-20 the programme was continuing to progress having undertaken significant recovery and risk mitigation action over the course of the year to deliver Scotland's Census on the planned date in March 2021. However we continued to monitor the impact of COVID-19 and reviewed our planning accordingly, including discussing plans with colleagues in Wales, England and Northern Ireland.

Due to the overall impact of COVID-19 it has been decided by the Cabinet Secretary for Economy, Fair Work and Culture, Fiona Hyslop, that Scotland's census delivery is to be moved to March 2022. Further information on this announcement can be found on our [website](#).<sup>11</sup> NRS is working with stakeholders to replan the programme to this revised delivery date.

The COVID-19 pandemic is unprecedented in recent times and it is anticipated that there will be significant impacts on society through much of 2020 and potentially beyond. It therefore represents a significant threat to the forward delivery of the programme and has the potential to impact on how the census collection could operate. NRS is closely monitoring these impacts and implications as more is understood about the virus and how it is progressing. We are assessing these impacts on the programme and are considering mitigations and all the options around how the census is delivered in order to provide the best advice to Ministers going forward.

More information about the census programme and associated risks can be found on [page 64](#).

### Scottish Registration Service

A significant focus has been working with the UK, Scottish and Local Governments to implement changes in the registration system in light of the emergency legislation to allow for the remote registration of deaths and still-births. NRS engaged closely with local authorities, issued guidance to Registrars, funeral directors and published information for the public on our website linked to the new COVID-19 legislation. We also provided information about the suspension of marriages and guidance on birth registration practice. In the first instance, registration of death and still-birth was a key public health concern. Under existing registration law, informants to a death in Scotland must attend a registration office within 8 days of the death occurring to provide information on the deceased person. This well-established process was unfortunately incompatible with the need to minimise physical exposure and

<sup>11</sup> <https://www.nrscotland.gov.uk/news/2020/scotlands-census-to-be-moved-to-march-2022>

potential transmission of COVID-19 between registration staff and members of the public. We therefore worked quickly with legal advisors and policy colleagues to develop provisions in the Coronavirus Act 2020 which allowed remote registration of both death and still-birth – information being gathered from informants by electronic means, registration attested by use of a transcribed rather than ink signature, and key documents being able to be sent electronically to and by registrars.

Remote registration has proved very successful. Significantly larger numbers of deaths than usual have been registered without requiring in-person attendance, helping families through the process with a minimum of inconvenience (and maximum safety) during a difficult time. At the outset, given our ability to register births up to three months after their occurrence, the decision was taken to postpone birth registrations to allow registrars to focus on deaths, similarly, work on marriage and civil partnership was suspended.

As the pandemic period developed, additional actions were necessary – specifically, given gradual easing of restrictions through phases of the routemap, registration offices were partially opened to allow for the resumption of high-priority activities. This included birth registration, and some work on marriage and civil partnership. Registration worked with a wide range of stakeholders to develop guidance for the registration service on each phase of the routemap, to ensure offices and the services they provide were compliant with regulations and government advice as it emerged. We issued this guidance in a series of special pandemic-themed ‘R’ letters and Q&A material, ensuring that advice on marriage for instance was consistent with wider Scottish Government guidance on travel, public gatherings, physical distancing and so on.

## Review of the Year

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



### NHSCR, Data Linkage and Demographic Statistics

Through the NHS Central Register (NHSCR), we continue to support our partners in health, local government and the third sector, with the administration and provision of services to the public. This includes supporting important medical research, enhancing Scottish statistics on population and migration, and further supporting research by linking together multiple administrative datasets to preserve privacy.

We continue to play a central role developing the data linkage service in Scotland, working with our partners across government, health and academia to further research using Scotland’s rich source of administrative data. We continue to work in close partnership with the University of Edinburgh on the Scottish Longitudinal Study (SLS) and will operate as the Trusted Third Party (TTP) data indexing service on behalf of the new Research Data Scotland (RDS). RDS aims to be a new service delivery model for accessing public sector data in Scotland. It will offer safe, secure and cost effective access to data for research, innovation and investment by unlocking the value of these data assets.

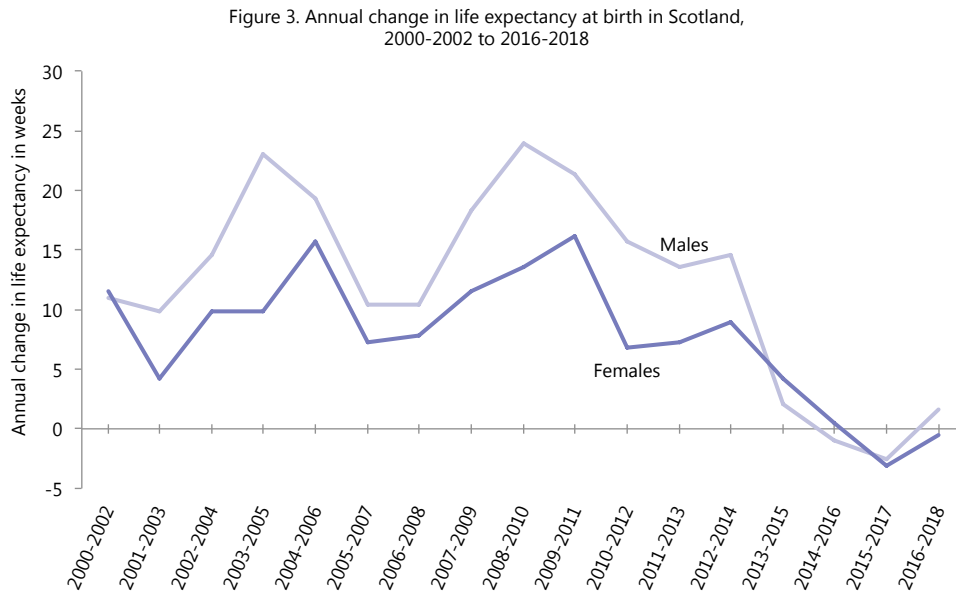
There has been even more use made of our statistics in terms of informing and shaping public policy and debate. In June, a [Ministerial task group](#)<sup>12</sup> was set up to consider Scotland’s future population challenges. Its aim is to develop new solutions to address population change, and in September, a [taskforce](#)<sup>13</sup> was set up to tackle Scotland’s high numbers of drug-related deaths. In both cases, our statistics demonstrated the need for this work, and our statisticians are providing evidence to help these groups understand the issues Scotland faces.

We delivered 35 high quality statistical publications over the last year. This has included new analysis in response to a clear need for information. Our statistics show that life expectancy in Scotland has stopped increasing for the first time since the Second World War.

<sup>12</sup> <https://www.gov.scot/news/population-challenges/>

<sup>13</sup> <https://www.gov.scot/news/taskforce-to-tackle-drug-deaths-emergency/>

**Figure 1**  
Annual change in life expectancy at birth in Scotland, 2000-2002 to 2016-2018



We are working with other experts such as researchers working in the NHS and universities, to use our data to understand the reasons for this worrying change. For the first time ever, we have published statistics on the number of [homeless deaths](#)<sup>14</sup> in Scotland. This important analysis in an area of significant policy interest, was challenging since such information isn't recorded on death certificates, so we have developed innovative methods to identify who was homeless. We have had really positive feedback on this new analysis.

We have seen real growth in interest in our statistics, and we have been actively promoting our work to reach a wider audience. Our statisticians have taken part in many more media interviews this year, including an interview on Newsnight about our life expectancy statistics. A number of our statisticians have undertaken media training, and have been working with the BBC to find more ways to increase the reach and impact of the data and information that NRS produce. We have given over 30 presentations about our work to a range of different audiences, including the general public, people working in the health sector, universities, Scottish Government analysts and policy-makers, and other parts of the public, private and third sectors.

We have reached the finals of awards from the Royal Statistical Society and the Government Statistical Service, and we were awarded their 'Champion of Champions' prize for our work improving the way we communicate our statistics.

<sup>14</sup> <https://www.nrscotland.gov.uk/statistics-and-data/statistics/statistics-by-theme/vital-events/deaths/homeless-deaths/2017-and-2018>





## Scotland's Census 2022

### Census Question Development

NRS completed the remaining [question development](#)<sup>15</sup> for Scotland's Census 2022 during this year. This is the result of several years of research and extensive stakeholder engagement to develop questions which will produce high quality outputs to meet user needs. The [question set for 2022](#)<sup>16</sup>, which has been agreed by the Scottish Parliament, can be found on our website.

### Statistics Stakeholder Engagement

We have continued to engage with the users of census data throughout the year and have held several events and workshops. Information from these events can be [found on our website](#)<sup>17</sup>.

### Census Statistical Design

Work has continued to develop the statistical design for how we will collect census information from the public in 2022, including modelling the potential impact of our planned contact with the public to encourage maximum response. We have also published our [Statistical Quality Assurance Strategy](#)<sup>18</sup>. The success of Scotland's Census 2022 will be judged primarily on its ability to deliver high quality population and housing statistics in accordance with agreed timescales. Statistical Quality Assurance covers all procedures focused on providing confidence that quality requirements will be fulfilled; requires processes and systems in place that are planned and tested, and which should self-correct or flag problems under exceptions; aims to prevent, reduce or limit the occurrence of errors in a statistical product and therefore, to get it right first time.

We have also continued to develop our methods for how we will assign codes to the data once it has been collected to make it easier to sort and classify the data to allow us to produce outputs for our users. As part of this we have been working with our online and paper suppliers to develop methods to assign codes in the online questionnaire as well as using the advantages of online completion to improve the quality of the data collected and to be able to route people more efficiently through the questionnaire. For paper questionnaires we have developed an automated coding solution with our suppliers which uses techniques such as distance matching to assign the correct codes to data items. In addition we have developed a manual coding prototype interface so that manual operators will be able to easily look at data items that have not managed to be coded online or through the automatic solution to be allocated a code.

<sup>15</sup> <https://www.scotlandscensus.gov.uk/question-development>

<sup>16</sup> <https://www.scotlandscensus.gov.uk/2021-question-set>

<sup>17</sup> <https://www.scotlandscensus.gov.uk/events-and-workshops-2021>

<sup>18</sup> <https://www.scotlandscensus.gov.uk/node/718>

We have also developed our downstream methodologies for how we will deal with any under or over coverage in the census, e.g. for people who might not complete and for those who might complete more than once. More information on these methodologies can be found [on our website](#)<sup>19</sup>.

### Census Rehearsal 2019

The rehearsal took place between 7 October and 7 November 2019, using a reference day of 13 October, and was conducted in three local authority areas; namely parts of Glasgow City, Dumfries and Galloway and Comhairle-Nan Eilean Siar. These areas were selected to allow NRS to test approaches in rural, urban and diverse communities.

Participation in the rehearsal was on a voluntary basis. Over 72,000 households were contacted with nearly 18,500 responding. The rehearsal was an important milestone for Scotland's Census 2022 and its success has allowed us to gain vital insights on the operation of the systems and processes used to gather census information, helping us to discover what works and what doesn't. NRS recognises this could not have been achieved without the goodwill of those that participated in the rehearsal, particularly those members of the public and our external partners and stakeholders.

The [Census Rehearsal 2019 Evaluation Report](#)<sup>20</sup> has been published. This report provides a summary of the key findings of the rehearsal, and outlines the next steps for us to undertake to ensure the successful delivery of the census.

### Administrative Data

Work continued to obtain access to administrative data for two key purposes, one to quality assure the census in 2022 and also to research methods to create administrative data based population estimates. This work will continue over the next year with the aim of publishing administrative data based population estimates in autumn/winter 2020.

### UK-wide and International Working

We continue to work closely with our colleagues in the ONS who are responsible for delivering the census in England and Wales and our colleagues in the NISRA who are responsible for delivering the census in Northern Ireland, to harmonise our approach to statistical design and outputs where possible. We have worked closely to share rehearsal findings and key learnings to ensure that we can collect the best quality data in the forthcoming census.

<sup>19</sup> [https://www.scotlandscensus.gov.uk/documents/Statistical\\_Methods\\_Presentation.pdf](https://www.scotlandscensus.gov.uk/documents/Statistical_Methods_Presentation.pdf)

<sup>20</sup> <https://www.scotlandscensus.gov.uk/documents/Scotlands%20Census%202021%20-%20Scotland%27s%20Census%20Rehearsal%202019%20-%20Evaluation%20Report.pdf>

The three UK census offices have also continued to work closely with our colleagues from international census organisations in Canada, the Republic of Ireland, the United States of America, Australia and New Zealand to share statistical best practice and lessons learned across census operations.

### Office for Statistics Regulation

We have continued to work with the Office for Statistics Regulation (OSR) on the assessment of the census, more information including the findings from the phase 1 assessment can be found [on our website](#)<sup>21</sup>.

### Census Legislation

The Census (Amendment) (Scotland) Bill completed its passage through the Scottish Parliament in the early part of this year and received Royal Assent on 18 July 2019, becoming the Census (Amendment) (Scotland) Act 2019. The purpose of it was to amend the Census Act 1920 to allow questions on sexual orientation and transgender status and history to be asked on a voluntary basis.

NRS were keen to ensure these new proposed questions for 2022, which are sensitive, should be voluntary and therefore no penalty for not answering them. There is limited evidence on the experiences of transgender people in Scotland with currently no fully tested question with which to collect information. Sexual orientation is already asked in most household surveys in Scotland and it is proposed that the sexual orientation question for the 2022 census would mirror the question already used in these other surveys.

Section 1 of the Census Act 1920 provides the enabling power which underpins the taking of the census. It allows the making of the Census Order which directs that the census be taken; the date on which it is to be taken; the persons by, and in respect of whom, returns are to be made; and the particulars which are to be stated in the returns. The forms used in the census are to be provided for in regulations under section 3 of the 1920 Act. This is where the census questions, as they will be seen by individuals completing them, are set out in legislation.

The draft Census (Scotland) Order 2020 was thoroughly scrutinised by the Culture, Tourism, Europe and External Affairs Committee of the Scottish Parliament over several months this year. The Committee unanimously recommended that the Parliament approve the draft Order and this was achieved on 4 March 2020. The Census (Scotland) Order 2020 came into force on 12 March 2020. NRS then moved on to develop the Census (Scotland) Regulations, which set out key operational matters as well as the questions to be asked, and aim to have these in force for the summer of 2020.

<sup>21</sup> <https://www.scotlandscensus.gov.uk/national-statistics-accreditation>



## Registration

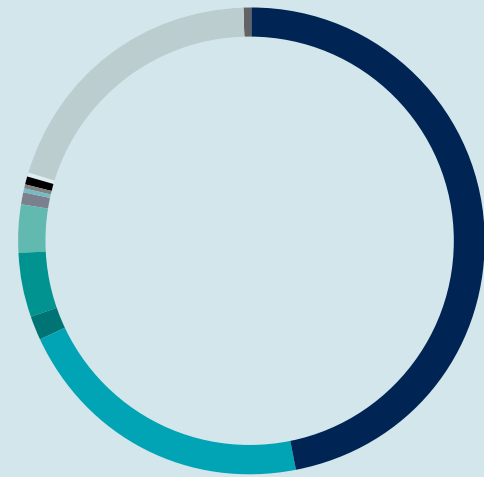
Prior to the significant change in circumstances brought about by the COVID-19 pandemic, Registration business area was able to engage in its normal work through the majority of this period: overseeing the registration of around 144,000 births, deaths and marriages across Scotland; providing local authority registrars with support on policy, process, training and IT; engaging with developments in the landscape of registration, such as ongoing work on gender recognition, mixed-sex civil partnerships, marriage authorisation and so on.

While this work remains live, and will be a priority once we are able to resume the 'new normal' following completion of Scottish Government's routemap through and out of the COVID-19 crisis.



## Cataloguing and Accessions

**Figure 2**  
Government Records

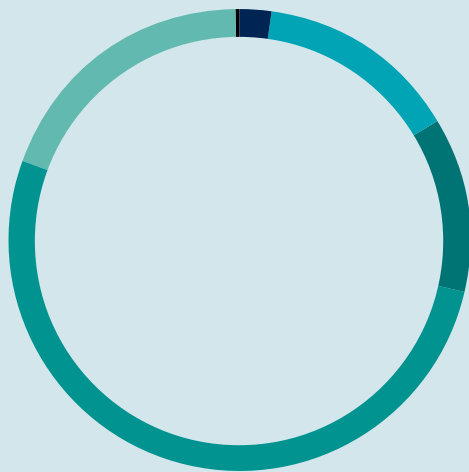


**KEY:**

World War I Pension Appeals	11,966
Companies House	5,383
Historic Environment Scotland	411
Met Office	1,139
Scottish Statutory Instruments	859
Scottish Government	214
Scottish Cabinet Papers	19
Scottish Prison Service	37
Northern Lighthouse Board	147
Valuation Joint Board	39
National Records of Scotland	5,024
Other	37

**Total:** 25,275

**Figure 3**  
Court and Legal Records

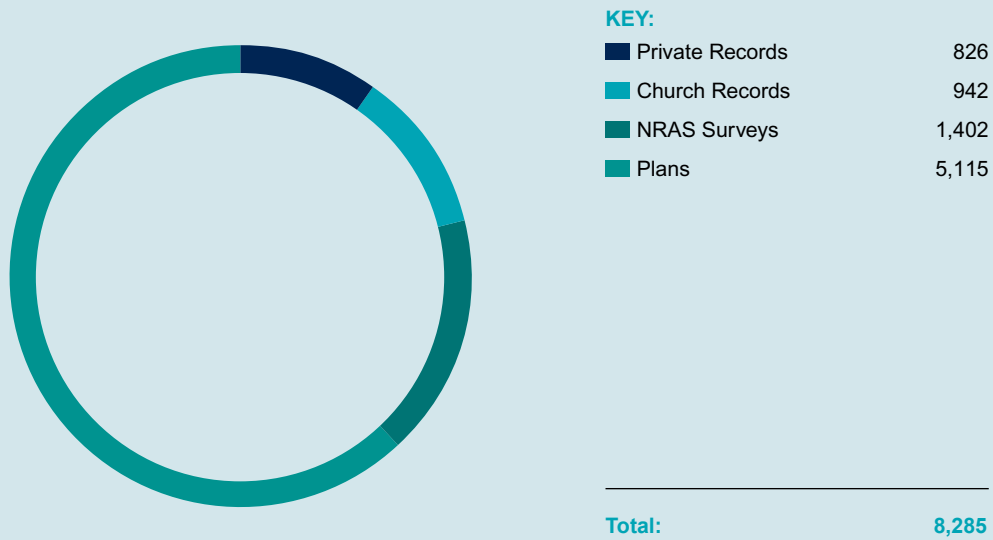


**KEY:**

Crown Office	1,200
Registers of Scotland	7,483
Court of Session	6,443
Sheriff Courts	27,385
High Court	10,244
Other	17

**Total:** 52,772

**Figure 4**  
Private and Church Records



### Government Records

On 1 January 2020, Scottish Cabinet papers and government files for the year 2004 were opened for public inspection. For the first time they included papers created exclusively in a born digital (electronic) format. In that year Jack McConnell's Labour/Liberal Democrat Cabinet considered a number of issues including how to finance the forthcoming G8 summit at Gleneagles, problems with the privatised prisoner escort firm Reliance, and new legislation which led to the ban on smoking in public places. It was also when the new Scottish Parliament building at Holyrood opened and Lord Fraser published his report into the delays and cost over-runs which affected its construction.

We continued to supply important record information for the Scottish Child Abuse Inquiry and the UK Infected Blood Inquiry investigations by facilitating access to archived records in NRS. We proactively imaged many important government files for the Inquiries and by the end of the year over 1,460 had been digitally imaged for them.

We received an unusual item as part of a small deposit of prison records, a First World War register from Polmont borstal institution (HH21/74/1). The register names boys who were released early from borstal to fight in the war, some of whom were killed. We also received records from the Scottish Prison Service Training College and HMP Barlinnie, and further transfers from the Met Office including approximately 90 metres of sunshine measurement cards.



## Wellcome Trust Project - WW1 Pensions Appeals Cataloguing

This project, funded by the Wellcome Trust, has reached a significant final stage. We have catalogued almost all of the 30,000 WW1 pension appeal applications to a basic level and captured 76% of the medical information they contain. The applications were submitted by Scottish ex-servicemen who were injured during the war or who later died from associated illnesses or medical conditions. The records provide a fascinating insight into their personal lives and the impact the war continued to have on their health and wellbeing long after hostilities had ceased.

As the project nears completion, we are now considering access solutions to permit public access to the records. Though the collection remains closed, we continue to highlight interesting cases in conference talks or as part of on-line posts, blogs and tweets. We have identified a range of interesting occupations undertaken by ex-servicemen including the case of James Ferguson Cumming, an electrician from Glasgow, who was a professional footballer before the war. He played for Manchester City, Aberdeen and Dumbarton before being invalided out of the army after receiving a gunshot wound to his left arm. After the war he never played football in a professional capacity again (PT6/102/1/136).



## Public Records (Scotland) Act 2011

NRS this year agreed 15 Records Management Plans (RMP). In addition to routine RMPs, we progressed with the invitation and assessment of the Integration Joint Boards (IJB), agreeing eight plans during the course of the year. We also agreed the plans of four new Scottish public bodies. The legislation allows for the Keeper to revisit public authorities five years after a plan has been agreed. Now in its sixth year of implementation, we have this year begun the process of inviting authorities to resubmit new plans for assessment.

Stakeholder engagement with the Progress Update Review (PUR) self-assessment mechanism continued to grow this year. Although this is a voluntary and non-statutory process, designed to capture and measure improvement, participation in the scheme has this year increased and feedback is very positive.

This year we released a revision of the Keeper's Model Records Management Plan. Following formal public consultation, and in conjunction with our stakeholder forum, the plan was updated to ensure it was fit for purpose and reflective of changes to legislation and record-keeping practice. The new model plan, now with an additional element dealing with public records held or created by third parties, will form the basis of future RMP submissions.



We continued our outreach activities including surgeries and talks about the Act as well as workshops on the management of digital records. We held our triennial Keepers' Conference in Glasgow, "Building on Public Records Scotland Act Success: Continuous Improvement and Digital Advance" opened by the Cabinet Secretary for Economy, Fair Work and Culture, Fiona Hyslop. We hosted speakers from across the Scottish public sector, sharing best practice approaches to continued improvement in records and information management and held an expert panel session addressing digital record-keeping.



Cabinet Secretary opening the PRSA Conference, Glasgow, June 2019

Feedback from conference attendee:

"A well organised and insightful day - well worth attending"





## Digital Archiving

Our web continuity service continues to enable us to preserve and make available archival snapshots of our clients' websites: the service is currently providing web archiving for over 80 of our client organisations, capturing content from 180 websites. We recently captured snapshots of Scottish Enterprise's Prepare for Brexit website, and we are undertaking a series of trawls of NHS websites, to record Scotland's response to the COVID-19 outbreak.

NRS successfully moved the contents of our digital archive collection to NRScotland, our new single, consolidated, future-ready IT infrastructure. The move was a collaborative venture between NRS digital archiving and IT specialists, and involved the creation of a unique bespoke process to safeguard the fixity and integrity of the collection during transfer.



## Court and Legal Records

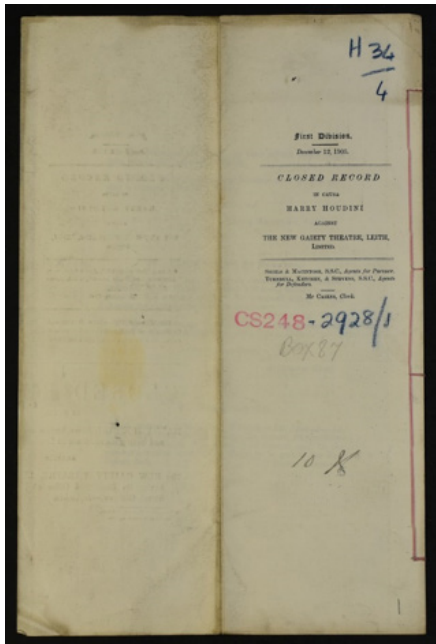
We received and listed our regular annual transmissions from the High Court of Justiciary, the Court of Session and the Crown Office. Transfers from the latter saw completion of cataloguing of transmissions for the years 2007 and 2008. We also completed cataloguing of the High Court sitting papers, Justiciary and Solemn Appeals papers for 2008.

We received several large transfers from Sheriff Courts this year including Edinburgh, Dumbarton, Hamilton, Campbeltown, Stornoway and Portree. The increase however in the numbers of divorce and family custody cases has resulted in the retention of many more civil processes overall this year. We completed the listing of all new transfers as well as the civil actions from Glasgow, Alloa, Oban and Paisley, and divorces and criminal indictments for Glasgow and Linlithgow transferred the previous year.

This year a total of 127 information requests were received to access information in court records which are closed under data protection or Freedom of Information legislation. All requests were answered within the relevant statutory period<sup>22</sup>. One request led to the review and release of papers relating to the 1921 trial of Douglas McLeish, Andrew Fleming, Guy Alfred Aldred and Jane Hamilton Patrick for seditiously printing, publishing and circulating a newspaper entitled "The Red Commune", the official organ of the Glasgow Communist Group. The case took place at a time of heightened tension following the Russian revolution.

<sup>22</sup> 2019-20 (1 April 2019 – 12 March 2020)

In November 2019, The Historical Sexual Offences (Pardons and Disregards) (Scotland) Act 2018 was implemented. The Act acknowledges the wrongfulness and discriminatory effect of certain past convictions. We have made arrangements to ensure that any such convictions, recorded in archived court records, can be disregarded.



Harry Houdini, Court of Session case, CS248/2928

Whilst cataloguing older Court of Session papers, we identified a 1907 civil action raised by escapologist Harry Houdini, 'The Handcuff King', whose grand illusions, daring and spectacular escape acts made him one of the most famous stage acts of his time. The action was for non-payment of fees following a performance at The New Gaiety Theatre in Leith.



## National Register of Archives for Scotland NRAS

The NRAS is responsible for compiling a record of papers of historical significance in private hands in Scotland, acting as a clearing house of information on these collections.

The register contains surveys of over 4,000 privately held collections. During the year, the NRAS responded to over 500 requests for research access to these. The diversity of use of these records included research into celtic crosses; the history of knitting; the Napoleonic wars; eighteenth century agricultural improvement; bagpipe music; the Scottish salt industry and Rudolph Hess. NRAS provides support to the collection owners and this year has advised on digital record-keeping; archival ink and paper; the management of art collections; recruitment of archivists to manage collections; cataloguing; conservation and preservation. During the year new surveys were added to the Register, notably the Cunninghame of Auchenhavie papers; Holyrood Flint Glassworks and records of the Earls of Moray.



## Private Records

We received Church of Scotland records of 34 congregations and two presbyteries this year. Church record transfers remain high, reflecting the ongoing restructuring, closure and amalgamation of many churches. That trend is likely to continue. Congregations from whom we received records this year included an early minute book for Perth Associate Session, 1737-1756 (CH3/1284/117). This major new accession is thought to be a previously missing first volume of minutes of Perth, Wilson Church (burgher) and was found in the house of an elderly Edinburgh resident being cleared by the family. We also added to our railway collections an interesting 19th century photograph taken at Carlisle showing the fourth annual excursion of Caledonian Railway employees 1899.



7 September 1899, BR/CAL/4/291

We receive many unsolicited offers to add to our private holdings. They range from single documents to large collections. Where offers are not appropriate for NRS, we endeavour to suggest alternative homes for them. We did, however, accept a number of interesting private deposits this year. They include a gift of the papers of the late Willie Ross, Lord Ross of Marnock, Secretary of State for Scotland, 1964-70 and 1974-76 (GD545), and a gift of a Midlothian

turnpike trust minute book, 1751-52 which had been in private hands. It was re-united with the Midlothian County Council Commissioners of Supply records (CO2/4/1A). We also received some 19th century receipts relating to one of our major estate collections (Lothian). They had been given to the owner's father by a stately home tour guide when her father was a US serviceman living in Norfolk in the 1950s. Such stories are almost as interesting as the records themselves.

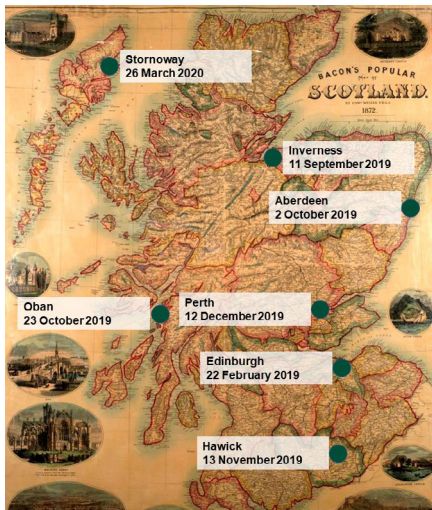
We purchased a number of documents including a rare and historically significant ground plan of a Napoleonic prisoner of war camp at Valleyfield, Penicuik, c.1811 showing the barracks, main guard posts and regular patrol crossing points. Some purchases came from abroad: an unusual one was a 1475 notarial instrument relating to the Earl of Athol, purchased from a vendor in Australia (GD1/1495/1). How it arrived there remains a mystery.



Napoleonic Prisoner of War Camp ground plan RHP117175



### Archive Liaison and Engagement



First Steps in Community Archiving Tour of Scotland 2019-20

We have continued to grow and strengthen our engagement and collaborative working with the archive and record keeping sector across Scotland.

This year NRS, with our colleagues from the Scottish Council on Archives (SCA) and local archive partners, launched a national community archive engagement tour sharing knowledge and expertise with volunteer community archive and heritage groups. The 'First Steps in Community Archiving' tour visited Edinburgh, Inverness, Oban, Aberdeen, Hawick and Perth where over 160 attendees participated in hands-on conservation workshops, and heard from our experts on matters ranging from cataloguing to web preservation. Unfortunately, as a result of disruption due to COVID-19, the scheduled visit to Stornoway in March 2020 had to be postponed.

With the SCA, NRS acts as an assessor body for the UK Archive Service Accreditation scheme in Scotland. This year we were involved in two assessments and a total of ten services are now accredited in Scotland.

NRS provided speakers for, and was represented at, many national and international events including The Information and Records Management Society Annual Conference, Cardiff; the International Digital Preservation Conference (iPres), Amsterdam, the International Internet Preservation Consortium Web Archiving, Zagreb and the UK Archives and Records Association (ARA) Conference, in Leeds. Throughout the year we hosted a number of events including the launch of the Explore Your Archives Campaign with ARA Scotland The Digital Preservation Coalitions Web Archiving & Preservation Working Group, and Edinburgh Preserves, a local networking group established to focus on digital preservation. We took part in World Digital Preservation Day #WDPD2019, and showcased our services via the NRS Twitter account.

 **NatRecordsScot**   
@NatRecordsScot

Happy World Digital Preservation Day! Today we'll be highlighting what we do @NatRecordsScot to capture and preserve born digital records. Here's @timgollins to explain more... #WDPD2019



10:12 am · 7 Nov 2019 · [Twitter Web App](#)

Online Engagement #WDPD2019

We have worked with our colleagues in the SCA and ARA to deliver training and development for the sector on topics including emotional support for archivists, records management, cataloguing and preservation. We continue to liaise with our local authority partners in the Archivists for Scottish Local Authority Working Group and have developed our engagement with the Scottish universities special collections and archives group. We have conducted 11 site visits to archive services throughout the year.





## Conservation



NRS staff with members of the Scottish Australian Heritage Council visiting from Australia and the Glasgow-based 1820 Society visited the Conservation Studio on 3 March 2020

Conservation and preservation are key to opening up access to our collections. This year our team completed extensive conservation work on High Court of Justiciary trial records of the treason trials of persons accused of complicity in the Radical uprising of 1820. This work enabled the entire collection to be safely imaged and the images are now freely available to view in our search rooms.

On behalf of the Keeper of the Registers of Scotland, NRS conservators apply the Great Seal of Scotland to Letters Patent to Acts of the Scottish Parliament and to various commissions and charters, casting a total of 25 seals this year.



## ScotlandsPeople

We responded to over 41,500 customer enquiries received relating to the ScotlandsPeople service and our Historical and Legal search rooms.

We added over 130,000 birth, marriage and death records, and our index and imaging team rescanned over 37,200 images that included birth, death, marriage, and census entries to improve the quality of digital images for customers. This is over a 100% increase on the previous year and primarily due to an initiative to rescan in bulk some single page record entries and also a large number of rescans were carried out to support exhibitions and education projects.

Our extract services team provided over 85,500 official certificates from our statutory, census and old parish records and handled over 13,500 telephone enquiries.



## Search Rooms

We welcomed nearly 13,000 visitors to our ScotlandsPeople Centre, a decrease of 8% in visitors from the previous year. This reduction is partly attributable to the COVID-19 pandemic which resulted in our search rooms closing on 17th March 2020. This figure includes over 900 people who attended evening visits.

The Historical Search Room and Legal Search Room continue to provide an invaluable service giving access to Scotland's documentary history. In total the Historical Search Room: answered 3,552 enquiries; produced 16,588 records; answered 6,131 phone calls; created 18,991 document copies; and was visited 6,798 times by 1,774 visitors. The Historical Search Room and Legal Search Room provided a total of 1,016 record copies. The Legal Search provided 823 extracts and 4,484 record productions.

Due to COVID-19 some of the statistics relating to NRS search rooms have not been available. These are accurate figures based on currently accessible data.

## Declaration of Arbroath 700th Anniversary



The Declaration of Arbroath

During 2019-20, we have dedicated a great deal of time preparing for the anniversary of one of NRS' treasures, the Declaration of Arbroath. To mark the 700th anniversary, NRS partnered with National Museums Scotland to display this iconic document for the first time in 15 years. The exhibition was to open on the 27 March 2020 in the Museum's Kingdom of the Scots Gallery. NRS staff helped to prepare talks, articles, photographs, film footage and detailed briefing information about this document, including a briefing for a ministerial visit by Mr Graeme Dey, Minister for Parliamentary Business and Veterans to Tartan Day in New York in April 2019.

Due to the unprecedented situation with the spread of COVID-19, this exhibition and many of the events planned around this unique document have now been postponed. However this work will not go

to waste as the exhibition will be rescheduled, and the articles, footage and interviews have been made available online.

We continued to add resources to the NRS website, including an introductory booklet about the Declaration of Arbroath and a special illustrated learning booklet about the document for use in schools. Available as free downloads in English and Gaelic.







David Frank works on the Declaration of Arbroath facsimiles in the Conservation Studio

To celebrate the 700th anniversary of the Declaration of Arbroath, NRS conservation team liaised with David Frank, Conservator, on the production of two facsimiles of the Declaration of Arbroath. As well as working from his studio in Prague, Mr Frank visited our studio in Edinburgh to access the document and associated materials at first hand. We supported him by making a writing slope, and sourcing seal casts to avoid casts being taken from the original seals. As part of NRS's contribution to the Arbroath 2020 legacy, we have gifted one facsimile to Historic Environment Scotland for display at Arbroath Abbey. The second facsimile will be retained by NRS.

In preparation for the postponed exhibition at the National Museum of Scotland, which had been due to start on 27 March 2020, we designed and procured a custom display case, and travelling crate with bespoke protection. We also prepared a detailed condition report on the document.



## Outreach and Learning Activities

Outreach and Learning have engaged with 4,712 visitors and learners through our various activities. In August 2019, we held a Fringe Festival exhibition in General Register House, 'Prisoners or Patients? Criminal Insanity in Victorian Scotland'. A partnership exhibition with the University of St Andrew's Professor Rab Houston, it examined the history of mental illness in criminals in the Victorian period and showcased NRS' unique court and prison records. Created as part of the wider project '[Promoting mental health through the lessons of history](#)'<sup>23</sup> this exhibition was adapted into a set of travelling boards which have since been displayed in prisons.

Alongside our Fringe Festival exhibition, we created several displays of our rarely seen archives including: a special NRS WWI Roll of Honour exhibit at St Andrews House; a display of records relating to slavery to accompany the talk 'Scotland and Caribbean Slavery: Was Tobago really a 'Scotch colony'?'; and a partnership event with LGBTI+ and Scottish Government Staff Network. Showing records relating to LGBTI+ activism in Scotland, the records highlighted the 20th anniversary of the repeal of one of the most controversial pieces of legislation to impact on Scotland's LGBTI+ communities. For more information see [LGBT History Month](#)<sup>24</sup>.

<sup>23</sup> <https://arts.st-andrews.ac.uk/psychhist/index.php/prisoners-or-patients/>

<sup>24</sup> <https://www.nrscotland.gov.uk/research/learning/features/lgbt-history-month>

*Prisoners* **OR** *Patients?*

Criminal Insanity in Victorian Scotland

FREE EXHIBITION

**The histories of prisoner-patients held in the Criminal Lunatic Department in Perth are revealed in this Fringe exhibition.**

Discover their stories as guest curator Professor Rab Houston (University of St Andrews) delves into the archives of National Records of Scotland and examines their crime, recovery and release.

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**1-30 August 2019, 10am-4.30pm**

Access via garden  
HM General Register House, 2 Princes Street,  
Edinburgh, EH1 3YY





National  
Records of  
Scotland

Learn more at [www.nrscotland.gov.uk](http://www.nrscotland.gov.uk)  
and [arts.st-andrews.ac.uk/psychhist](http://arts.st-andrews.ac.uk/psychhist)



University of  
St Andrews

We assisted with film and TV enquiries, helping to provide access to our archives.

Through NRS' public talks programme given by staff and external experts, and our learning workshops and group visits, we have engaged with adult learners, university students and school pupils. New workshops about the Declaration of Arbroath and Scottish identity were created and delivered to S1 pupils at Arbroath Academy and P5 and P6/7 pupils from McLean Primary School, Dunfermline, at NRS, 166 pupils in total.



School children's workshop

On the 28 September 2019, New Register House welcomed 545 visitors from Edinburgh and further afield for Doors Open Day. Visitors had the opportunity to see a unique display of archival documents and conservation materials; take tours of the New Register House Dome; engage with NRS staff and view an animated film showing what General Register House was like in the 18th century by comparison with today.

Outreach and Learning are also working on a new edition of our handbook *Tracing Your Scottish Ancestors*. This will mark the 30th anniversary of the first edition and is planned to be released during 2020. We also plan to make this publication available as an e-book for the first time. Updates to the text will reflect newly available records, changes to the ScotlandsPeople website, explain how different record series are arranged and accessed, showcase refreshed images of our records and highlight modified record closures.

We also create content for the ScotlandsPeople website in the form of news articles and features. These appear online throughout the year and highlight different record sets and how they can be used by our subscribers. To complement this, we produce ScotlandsPeople newsletters which announce new record releases and upcoming events.

Outreach and Learning also provide regular contributions to History Scotland Magazine and have written an article for 'Retour' (The Scottish Record Association's newsletter) about the Declaration of Arbroath.



## The Scottish Register of Tartans

The number of tartans registered on the Scottish Register of Tartans website continued to increase this year with over 358 designs registered. Notable registrations during 2019-20 included the Forth Bridges tartan; commissioned in recognition of, and to celebrate, The Forth Bridges being the only location worldwide to have a transport bridge constructed in each of the 3 past centuries. Another notable registration was the Prince's Foundation tartan; in celebration of the 70th birthday of HRH The Prince Charles, Duke of Rothesay on 14th November 2018, The Scottish Tartans Authority, with His Royal Highness's approval, designed The Prince's Foundation tartan for the exclusive use of the charity created in 2018.

Currently we have over 13,000 customers registered, an increase of over 1,000 from last year. Personal named tartans continue to be the most popular category accounting for 156 (43.5%) of tartans registered in the last year.

Linda Sinclair  
Accountable Officer  
8 September 2020

## Accountability Report for the Year Ended 31 March 2020

### **45 – 85    Accountability Report for the Year Ended 31 March 2020**

- 45            (1) Corporate Governance Report
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                      Records of Scotland's Chief Executive and  
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### **86 – 115   Financial Statements for the Year Ended 31 March 2020**

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## Accountability Report for the Year Ended 31 March 2020

### Accountability Report for the Year Ended 31 March 2020

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

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

### Corporate Governance Report

The Corporate Governance Report consists of:

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

### Directors' Report

#### Basis of Accounts

In accordance with the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 these accounts have been prepared in compliance with the principles and disclosure requirements of the Government Financial Reporting Manual, which follows generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The accounts direction is reproduced at [page 116](#) of these accounts.

## Departmental Accounting Boundary

There are no associated bodies that require to be included within the departmental boundary.

## Ministers and Senior Officers

NRS is a non-ministerial department of the Scottish Administration. It is headed by a Chief Executive, who is appointed in the role of two non-ministerial office holders, the Registrar General for Scotland and the Keeper of the Records of Scotland. The Chief Executive reports to the Scottish Government's Director of Culture, Tourism and Major Events and Scottish Ministers. NRS sits within the portfolio of the Cabinet Secretary for Economy, Fair Work and Culture. During the year, from 1 April 2019 to 31 March 2020, this post was held by Fiona Hyslop MSP.

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

Linda Sinclair was appointed Accountable Officer of NRS on 21 November 2018.

Corporate governance is central to the effective operation of all public bodies. We operate best practice as detailed within the HM Treasury and Cabinet Office Corporate Governance Code of Good Practice, and the 7 principles of public life highlighted within HM Treasury guidance on Managing Public Money. Our budget is set by Parliament and the Chief Executive reports to the Scottish Government's Director of Culture, Europe and External Affairs and Scottish Ministers. NRS sits within the portfolio of the Cabinet Secretary for Economy, Fair Work and Culture. However, neither the Parliament nor Ministers can influence matters relating to the delivery of the RG/Keeper's statutory obligations.

Our [Framework Agreement](#)<sup>25</sup> sets out the arrangements for corporate governance matters, including the role of the Accountable Officer, and the duties around financial and budgetary management, risk management, business planning, audit and assurance. The framework document should be reviewed at least every three years. It was last reviewed and approved by NRS Management in August 2017 and as such a review is due in 2020.

<sup>25</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-strategy-and-planning-framework-document-august-2017.pdf>



In this Accountability Report, I have detailed our governance arrangements. It includes information about our Executive Management Board (EMB), Strategic Board (SB) and Audit and Risk Committee (ARC). It explains their activities in establishing strategic direction, delivering against objectives and managing risk. Our Corporate Governance Framework can be found at [Appendix B](#). Attendance at the Board and Committees during 2019-20 can be found at [Appendix C](#). I am satisfied that these forums represent, and deliver, effective corporate governance within NRS.

## Non-executive Directors

Non-executive directors provide support and advice on matters relating to strategy, performance, audit and risk. Five non-executive directors served during 2019-20. Each non-executive director has strategic leadership experience at board and audit committee levels.

During 2019-20, the non-executive directors were:

Bill Matthews

Catherine McFie

Colin Ledlie

Gordon Shipley

Mandy Gallacher

Anne Moises – Appointed as a non-executive director of the Scotland's Census 2022 Programme Board on 13 August 2019.

Christine Martin – Appointed as a non-executive director of the NRS Audit & Risk Committee on 1 November 2019.'

During the year the Chief Executive held individual and collective performance meetings with non-executive directors to discuss their contribution. In addition, the non-executive directors contributed to 2019-20 business planning and strategic oversight of the organisation through the course of their engagement.

## Register of Interests

All executive and non-executive directors participated in a quarterly declaration of any directorships held and/or other significant interests which may conflict with their role or the conduct of NRS. A [Register of Interests](#)<sup>26</sup> is held, and no conflicts were noted during the financial year.

During 2019-20, NRS also included a standard declaration of interests agenda item in all governance meetings to capture changing interests of Board Members.

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<sup>26</sup> <https://www.nrscotland.gov.uk/about-us/corporate-governance>



## Our Executive Management Board – meets every six weeks

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

**Paul Lowe – CHAIR**

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

**Laura Mitchell**

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

**Linda Sinclair**

Director of Corporate Services, and Accountable Officer

**Anne Slater**

Director of Operations and Customer Services

**Pete Whitehouse**

Director of Statistical Services

**Laura Lucas**

Director of IT Services

**Steven Hanlon**

Chief Finance Officer

**Carla McHendry**

Delivery Director

## Our Strategic Board – meets quarterly

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

The membership includes the Executive Management Board and the following NRS non-executive board members: Bill Matthews, Catherine McFie, Colin Ledlie, Gordon Shipley and Mandy Gallacher.

## Our Audit and Risk Committee – meets quarterly

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

The membership includes the following NRS non-executive board members: Colin Ledlie (Chair), Bill Matthews and Christine Martin.

## Data related incidents reported to the Information Commissioner's Office (ICO)

We have a dedicated information governance service led by our Data Protection Officer, who supports the Accountable Officer in her role as Senior Information Risk Owner. They advise on notification and reporting as part of our incident management process, in line with the Information Commissioner's guidance. During the year 2019-20 there were no reportable incidents.

## Handling of Personal Data

We handle a large volume of personal and sensitive information every year and understand the risks associated with this. We treat maintaining the privacy of the information entrusted to us with the highest importance. We ensure that whenever we process personal information we do this fairly, lawfully and in a transparent manner. We have had no personal data incidents that were reportable to the Information Commissioner during the year. Further detail on the control environment relating to personal data and information security can be found in our [Governance Statement](#).

## Independent Auditors

Responsibility for auditing our accounts lies with the Auditor General for Scotland. Audit Scotland were appointed as our external auditors on behalf of the Auditor General for Scotland for the period 1 April 2019 to 31 March 2020.

The external auditors were remunerated in the sum of £66,530 in respect of statutory audit services for the financial year 2019-20. The fees payable to the external auditors are shown in the Statement of Comprehensive Net Expenditure and in Note 3 to the accounts. There were no payments made for non-audit work during the year.



Linda Sinclair  
Accountable Officer  
8 September 2020

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

In accordance with an accounts direction issued under article 19(4) of The Public Finance and Accountability (Scotland) Act 2000, NRS is required to prepare resource accounts for each financial year in the form and on the basis set out in the Accounts Direction reproduced on [page 116](#) of this document.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NRS and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts the Accountable Officer is required to comply with the Government Financial Reporting Manual and in particular to:

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

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

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

## Accountable Officer's Declaration

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

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



Linda Sinclair  
Accountable Officer  
8 September 2020

## Governance Statement

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

## Scope of Responsibility

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

My duties and those of the Keeper/Chief Executive Officer are set out in the statement of responsibilities on [page 52](#).

NRS is a non-ministerial office within the Scottish administration and operates in a similar way to a trading fund. Information about the tasks and duties that we perform are set out in the 'Overview' section on [page 06](#).

## Governance framework

The governance framework comprises the range of systems, processes, culture and values used to direct NRS. The NRS governance framework is designed to give assurance that the organisation carries out its duties and responsibilities using the highest standards of effective internal control and risk management. NRS complies with the requirements and best practice principles of the Scottish Public Finance Manual (SPFM). During 2019-20, Internal Audit undertook a review of the NRS governance framework and returned a substantial assurance with 3 low level recommendations [which have now all been implemented].

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

## Internal controls assessment

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

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

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

I can confirm that I have received appropriate certificates covering the period 1 April 2019 to 31 March 2020 from all Executive Directors, which highlighted issues in regards to health and safety. These issues will be addressed in 2020-21 by the implementation of the Health and Safety Review Recommendations.

## Scottish Government Directorate of Internal Audit and Assurance activities

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

The 2019-20 audit plan comprised reviews of:

Audit Title	Outcome
NRS Governance	<ul style="list-style-type: none"> <li>• Substantial Assurance Rating.</li> <li>• 3 low level recommendations. One recommendation has been fully implemented, the other two have been slightly delayed due to other COVID-19 priorities.</li> </ul>
NRS Programme & Project Management	<ul style="list-style-type: none"> <li>• Substantial Assurance Rating.</li> <li>• 3 low level recommendations. All recommendations have been fully implemented.</li> </ul>
IT Requisitioning	<ul style="list-style-type: none"> <li>• Substantial Assurance Rating.</li> <li>• 3 low level recommendations. All recommendations are on track to be delivered by the target date of September 2020.</li> </ul>

and follow-up reviews from the 2018-19 audit plan:

Follow up Audit Title	Outcome
Census : Risk Management	<ul style="list-style-type: none"> <li>Five of the seven recommendations have been implemented, two were partially implemented and will be monitored to completion by the Census Consolidation Board and Census Assurance Forum.</li> </ul>
Census: Finance Management	<ul style="list-style-type: none"> <li>Six of the seven recommendations have been implemented.</li> <li>Recommendation 3 (Medium Priority) has been partially implemented and will continue to be monitored by the Census Assurance Forum.</li> </ul>
Workforce Planning	<ul style="list-style-type: none"> <li>Three of the recommendations have been fully implemented and one will remain as ongoing, being monitored by our HR Business Advisor</li> </ul>

## Scottish Government Directorate of Internal Audit and Assurance (SGDIAA) – Annual opinion

SGDIAA provided an overall internal audit 'reasonable assurance' rating for the effectiveness of the systems of governance, risk management and internal control operating across NRS. All SGDIAA recommendations have been or are in the process of being implemented.

### Risk management

We manage risk as an integral part of our system of internal control using risk management principles set out in the SPFM, and our risk management framework.

We continue to review how we accurately record and manage our view of corporate risks and take appropriate action to ensure the relevant controls and mitigations are in place. This year we started the process of defining our organisational risk appetite and held a workshop with members of the EMB in February 2020. Defining our risk appetite will allow for an enhanced assessment of our risk profile and aid future risk identification.

Our Corporate risk register is reviewed and approved by the EMB at their meetings, and presented at our Audit and Risk Committee meetings. NRS Directors own the corporate risks and associated mitigations and our Risk, Compliance and Assurance Lead is responsible for coordinating our risk management approach and the improvements we can make going forward to consolidate our Corporate risks and further embed risk management across NRS business areas.



Our risks are identified and prioritised with reference to objectives and to the external and internal context in which they arise. Key elements of the risk management framework are:

- the EMB, led by the Chief Executive, has overall responsibility for reviewing and monitoring strategic risk, and risk across NRS' portfolio of activities is a regular agenda item at meetings;
- the ARC reviews risk across the organisation at each meeting. The ARC advises the Chief Executive, and EMB on the management of risks and supports me, as Accountable Officer, in my responsibility to ensure that risk management and internal control arrangements are sound;
- in NRS, each business area has responsibility for managing operational risk, with escalation routes to the Customer & Operations Board or the Digital & Strategy Board, depending on which had oversight responsibility;
- NRS senior managers have responsibility for identifying, evaluating and managing operational and strategic risk within their areas and for escalating risks to the appropriate level of the governance structure, following guidelines which are set out in the framework;
- the corporate boards and business areas are supported by the NRS Strategy & Planning team who provide advice and guidance on risk management.

Significant strategic risks that NRS is currently managing include:

- delivery of the complex and high profile Census 2022 programme (further details under Scotland's Census 2022 and Associated Risks, on [page 64](#)) and the management of the commercial arrangements that support the programme;
- ensuring that we have the specialist skills that we require to support our activities and deliver our key programmes, most notably those that are required to deliver our digital ambitions and the 2022 Census;
- recognising the value and importance of the information assets we hold, both in terms of appropriately safeguarding them and of maximising the opportunities to use our information to benefit customers and stakeholders;
- ensuring our buildings provide a safe, secure and effective environment for staff and the public.

## Financial Management

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

Our budget is set in the context of the Scottish Government's annual budget process. Budget managers receive a monthly financial report detailing incurred income and expenditure, and are required to provide, with the advice and support of the Finance team, updated forecasts each month. Our Strategic Board and Executive Management Board received regular financial update, highlighting performance in the year to date and the current forecast to the end of the year. In addition, we provided monthly financial monitoring information to Scottish Government Finance Directorate.

## Planning

NRS operates within the [National Performance Framework](#)<sup>27</sup> set by Scottish Ministers. We support several of the Scottish Government's key National Outcomes. NRS has developed a strategy which explains its purpose and vision, and provides the strategic context that supports its corporate planning.

During 2016-17, NRS put in place a corporate plan, covering the period 2016–2022, which describes its long-term objectives. Our plan is refreshed annually to include a business plan for the year ahead. The corporate plan forms the basis of the annual planning exercise, which determines the immediate steps to be taken to deliver its objectives. During this planning exercise, our business areas and teams consider how they will contribute to our vision and objectives. This then informs local business area plans, from which teams and individual staff can identify team and personal objectives.

Annual objectives contributing to the five year corporate plan were agreed for 2019-20 and our [Annual Business Plan 2019-20](#)<sup>28</sup> was published on our website and made available to our staff and our stakeholders. An update on progress towards delivering the annual plan was published in our [Annual Business Plan 2020-21](#)<sup>29</sup>.

The Customer and Operations Board has taken on responsibility for assuring the delivery of the annual plan, and owners of objectives are required to make quarterly reports to this board.

<sup>27</sup> <https://nationalperformance.gov.scot/>

<sup>28</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-annual-business-plan-2019-20.pdf>

<sup>29</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-annual-business-plan-2020-21.pdf>

During 2019-20, the Executive Management Board met to consider a forward Business Strategy for the organisation. They hoped to publish a draft during 2020 for stakeholder consultation and engagement, although this is likely to be postponed slightly with the COVID-19 crisis.

Our [Mainstreaming Equality Duty 2019](#)<sup>30</sup> report sets out how we are mainstreaming equality into the work at NRS and summarises our progress towards fulfilling our equality outcomes since the previous report, published in July 2017. It demonstrates the progress we are making towards embedding equality in everything we do. It identifies areas where we can improve to ensure these values are upheld and practised consistently across our organisation. The work outlined in this report will support and enhance this process and I look forward to being able to report further progress in the future.

Our last [Social Impact Pledge](#)<sup>31</sup> covering the period from August 2019 to February 2020 was published on our website and includes our commitment to increase the positive impact we make on our local communities.

Our [British Sign Language \(BSL\) Plan 2018-2024](#)<sup>32</sup> sets out how we will promote and support BSL in accordance with the BSL (Scotland) Act 2015. Our plan follows the Scottish Government's BSL National Plan, published in October 2017, which was developed through extensive engagement with Deaf and Deafblind BSL users and those who work with them. A [BSL video version](#)<sup>33</sup> of this Plan is also available.

Gaelic Language Strategy for Census has been prepared for internal use. A stakeholder event took place with Gaelic stakeholders to discuss the availability of Gaelic translations in Scotland's Census 2022 and the work on strategy will continue during 2020.

## Whistleblowing

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

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

Both the procedure and the FAQs can be found on our [website](#)<sup>34</sup>.

<sup>30</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-equality-and-mainstreaming-report-2019.pdf>

<sup>31</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-strategy-and-planning-social-impact-pledge-august-2019-february-2020.pdf>

<sup>32</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-british-sign-language-plan-2018-2024.pdf>

<sup>33</sup> <https://www.nrscotland.gov.uk/files/video/video.html>

<sup>34</sup> <https://www.nrscotland.gov.uk/about-us/corporate-information#whistleblowing>

## Organisational Resilience and Business Continuity

Our Business Continuity lead implemented a review of our business continuity plans in the first half of the year to validate if they remained fit for purpose. We used several methods to assess this including reviewing individual business impact assessments, a maturity assessment workshop and desktop scenario exercises with interested parties.

As a result we redesigned our business continuity plans, developing an overarching strategic Business Continuity plan which would be supported and underpinned by other tactical and operational plans including crisis management plans for each of the buildings across our estate, a communications protocol, archives and records disaster recovery plan and a business continuity – people plan. We looked at developing our organisational resilience strategy further and will consider how we can shape a resilience framework around this to implement the strategy.

We ran various awareness campaigns throughout 2019 including a refresh of our intranet pages for Business Continuity which we used to highlight articles of interest. We used a poster campaign, workplace social media and workshops across our estate on topics including crisis communications, our emergency text messaging system and general preparedness.

We worked collaboratively with colleagues in Scottish and UK Governments to share learning and expertise across our Business Continuity community.

Like many organisations, our ability to respond to a crisis is being tested as the World Health Organization identified a pandemic viral outbreak of a new Coronavirus now known as COVID-19. The subsequent government measures to prevent the spread of the virus led to the immediate temporary closure of many organisations and restrictions of movement on the general public. Our Incident Management Team activated our business continuity arrangements to control our strategic response and communications, close down of our buildings and prioritise our critical activities. The impacts and lessons learned from this global crisis will not be fully realised until it is over. We expect to report more on this next year.

## Asset Management and Counter-fraud

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

All cases of actual or suspected fraud are vigorously and promptly investigated and appropriate action taken. The police will be informed where considered appropriate. In addition, disciplinary action is considered not only against those members of staff found to have perpetrated frauds but also against managers whose negligence is held to have facilitated frauds. Recovery action will also be taken where possible, and weaknesses in internal control corrected.

During 2019-20, we have continued working to raise awareness of fraud and our zero-tolerance attitude towards it. Staff messaging and the intranet page highlight the available online training on fraud, which is recommended for staff with financial responsibilities. Additional training is targeted at key groups of staff. For example, a training session on the impact and dangers of serious and organised crime was run by Police Scotland for finance and procurement staff. We are aware of the elevated risk of fraud during the COVID-19 crisis, and have taken action to mitigate this, including distributing materials to staff highlighting common emerging scams and providing training on security concerns associated with remote working.

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

As part of the ongoing management of our estate, a number of projects to make repairs or mitigate risks on our historic and specialist buildings have been identified, particularly regarding West Register House and Thomas Thomson House. Progress in starting these projects has not been as fast as anticipated over the year. However, the organisation has learned lessons on the lead times to such major projects and dedicated project management expertise has now been engaged to drive these projects forward.

## Information Security

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

NRS follows the principles of the International Security Standard (ISO27001) and works within HM Government Security policies and guidance as well as following various relevant professional codes of conduct. All staff and contractors employed in NRS are required to undergo pre-employment checks carried out to the Baseline Personnel Security Standard (BPSS) which is

outlined in the HMG Security Policy Framework. All staff undertake mandatory annual data protection training and all new staff complete security induction training and ongoing security awareness training.

NRS complies with the HM Government Minimum Standard for Cyber Security and is working towards a baseline implementation of the Scottish Government Cyber Resilience Framework. Compliance with and certification to Cyber Essentials Plus is in place, demonstrating our commitment to continuous security improvement and providing a level of external independent assurance that we are doing the right things to help protect our customers, the systems and services we deliver and the data we are trusted to hold.

NRS ran a number of IT health checks on both our Internet-facing services and internal IT infrastructure over the course of 2019 and into 2020. This approach verifies our security controls and identifies any potential security weaknesses. The findings of the testing provided some recommendations that have been accepted, with all appropriate mitigating actions put in place or planned to be put in place, improving the security of our internal and external services, providing better protection for our customers.

As part of our preparations for Census 2022, we are working with a Managed Security Service Provider to develop and implement a strategic security monitoring capability, which will be supported by a 24x7 Security Operations Centre (SOC) during the live Census period. This strategic security monitoring capability will live on beyond Census to provide a legacy of an improved security position. In addition to this, we are also planning a number of IT health checks on all Census IT components to ensure the privacy and integrity of Census data at all stages of collection.

NRS works in collaboration with our partners in government and other sectors to ensure that all of our processing operations are compliant with the General Data Protection Regulation and the Data Protection Act 2018. Our NRS Data Protection Officer is a member of the Executive Management Board. We routinely use data protection impact assessments to ensure that when we process personal data it will benefit the public and that any privacy issues are identified and addressed at the outset. We publish privacy information explaining the uses NRS makes of personal information and the rights individuals have under data protection legislation and how they can exercise them at the [NRS website](http://www.nrscotland.gov.uk/privacy).<sup>35</sup>

<sup>35</sup> <http://www.nrscotland.gov.uk/privacy>

## Programmes and Projects

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

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

Our key programmes and projects are summarised below.

Project/Programme	Description
Census Programme	The Census will be carried out across Scotland detailing approaches in different living arrangements. Scotland's Census 2022 will be a Digital First census where each household will be encouraged to complete their questionnaire online, or if not possible by completing a paper questionnaire. A census coverage survey will follow the census itself to collect information on the number and distribution of people who did not complete a census questionnaire.
Estates - West Register House Stonework Repair	West Register House in Charlotte Square is a Grade A listed building in the heart of the Edinburgh World Heritage site. Surveys in recent years had showed that the stonework was showing signs of wear and tear accumulated over many years, damage that needed to be repaired. Repairing 200-year-old stonework is a highly specialised undertaking. Over the past year, NRS has been working with contractors Ashwood Scotland Ltd on this project.
Estates - Thomas Thomson House	A range of works ongoing in Thomas Thomson House to improve the internal and external fabric and operation of the building.
Estates - General Register House Adam Dome	The Adam Dome is the much-loved principal feature of General Register House. It's around 230 years old and most of the fabric is from the original construction. The Dome was closed to staff and the public in early 2019 to allow NRS external consultant surveyors to carry out initial inspections of the ceiling, followed by specialist investigations into the plasterwork at high level. This included construction of a specialist scaffold within the full interior space of the dome to allow access to all the most difficult-to-reach areas of the plaster interior, right up into the glass cupola at the top.
Common Operating Platform	The Common Operating Platform project was to modernise and simplify our complex IT estate to ensure we have a stable and flexible platform for the future.



Project/Programme	Description
SWAN Project	Network improvement project. Migrating to SWAN will remove current duplication of SWAN costs and improve operational resilience.
Audio/Video Equipment for meeting rooms	This project has delivered the updated AV technology into the agreed meeting rooms. A number of training sessions were held with staff which were very positively received. A support model has also been put in place. This project was delivered on budget and met the deadline to deliver on the 9th of March and is now closed.
NRS WiFi Provision	Improving Wi-Fi provision in our buildings.
Network Switch Replacement	Purchase and installation of network switches.
Hosting and Networking Rationalisation	The NRS Hosting and Network refresh project aims to make a number of infrastructure improvements.
Disaster Recovery	A new project has been initiated to review, update and proceduralise our IT Disaster Recovery provision.

## Scotland's Census 2022 and Associated Risks

In my 2018-19 Governance Statement, I highlighted that the Census 2021 programme faced significant challenges on its budget and schedule, and that recovery action designed to reduce risk and address actions identified through assurance processes was under way.

This action has continued throughout 2019-20, with changes having been made to add skilled resource and to make programme governance more robust, including a reconstituted programme board with significantly increased external advice and challenge and our Chief Executive taking on the role of the programme's SRO.

In particular, I had identified a significant weakness in the financial management processes and controls in the programme. Activity to mitigate this weakness in control has been completed over the course of the year. Internal Audit have performed follow up work to confirm that action has been taken to mitigate the risks identified [page 55](#).



Due to the impact of COVID-19, as discussed in the [Performance Report](#) section, the delivery of the programme was postponed to March 2022.

## Review of Effectiveness

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

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

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

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



Linda Sinclair  
Accountable Officer  
8 September 2020

## Remuneration and Staff Report

The Remuneration and Staff Report consists of two elements:

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

### Remuneration Report

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

Neither the Cabinet Secretary for the Economy, Fair Work and Culture, nor the First Minister, receives specific remuneration relating to their responsibilities for NRS.

The remuneration for the Registrar General/Keeper was set by the Scottish Government. For other senior officials remuneration was determined by pay arrangements covering the Senior Civil Service and other staff in the Scottish Government and Associated Departments.

For the purposes of disclosing remuneration, NRS considers its senior management, responsible for directing the activities of NRS as a whole, to be the membership of the Executive Management Board and Strategic Board (see [pages 119-122](#) for the remits and memberships of these boards).

## Salaries

The salary and pension entitlements of our senior management, including the Chief Executive and Registrar General/Keeper's, were as follows:

### Single total figures of remuneration 2019-20: <sup>(1), (2), (3)</sup>

Board Members	Salary (£'000)	Bonus payments (£'000)	Benefits in kind (to nearest £100)	Pension benefits <sup>(5)</sup> (£'000)	Total (£'000)
Paul Lowe Chief Executive	75-80	-	-	43	115-120
Amy Wilson - left NRS on 11 October 2019 <sup>(9)</sup> Director of Statistical Services	40-45	-	-	20	60-65
Pete Whitehouse - in post from 1 October 2019 <sup>(10)</sup> Director of Statistical Services	35-40	-	-	17	50-55
Laura Mitchell <sup>(6)</sup> Director of Information and Records Services	60-65	-	-	31	90-95
Anne Slater Director of Operations and Customer Services	70-75	-	-	23	95-100
Steven Hanlon <sup>(7)</sup> Chief Finance Officer	45-50	-	-	21	65-70
Samuel Bedford - left NRS on 3 August 2019 <sup>(11)</sup> Director of IT Services	25-30	-	-	-	25-30
Laura Lucas - in post from 17 December 2019 <sup>(12)</sup> Director of IT Services	20-25	-	-	9	30-35
Carla McHendry - joined NRS on 14 January 2020 <sup>(13)</sup> Delivery Director	10-15	-	-	5	15-20
Linda Sinclair <sup>(8)</sup> Director of Corporate Services and Accountable Officer	65-70	-	-	31	95-100
Bill Matthews <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Catherine McFie <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Colin Ledlie <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Gordon Shipley <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Mandy Gallacher <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Christine Martin <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5
Anne Moises <sup>(4)</sup> Non-executive	0-5	-	-	-	0-5

- (1) The figures within the 2019-20 table above, both pension tables below and the median reported at paragraph 2 below are the only parts of the Remuneration Report that are required to be audited by external audit.
- (2) Calculations for determining the pension figures in the above table are produced by MYCSP on behalf of the Scottish Government for NRS.
- (3) In line with Scottish Government pay policy arrangements, no performance related awards apply for 2019-20.
- (4) During the year non-executive directors earned £225 per Strategic Management Board attended.
- (5) 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.
- (6) Part-time member, full-time equivalent salary band 70-75.
- (7) Part-time member, full-time equivalent salary band 60-65.
- (8) Part-time member, full-time equivalent salary band 70-75.
- (9) Full year equivalent salary band is 70-75.
- (10) Full year equivalent salary band is 70-75.
- (11) Full year equivalent salary band is 75-80.
- (12) Full year equivalent salary band is 75-80.
- (13) Part-time member, full-time equivalent salary band is 70-75. Member would have had a full year equivalent salary band of 60-65 if she had been on the Management Board for a full year.

Single total figures of remuneration 2018-19: <sup>(14), (15), (16)</sup>

Board Members	Salary (£'000)	Bonus payments (£'000)	Benefits in kind (to nearest £100)	Pension benefits <sup>(18)</sup> (£'000)	Total (£'000)
Paul Lowe <sup>(22)</sup> – joined NRS 17 December 2018 Chief Executive	20-25	-	-	11	30-35
Tim Ellis <sup>(23)</sup> – left post 4 May 2018 Chief Executive	5-10	-	-	2	5-10
Amy Wilson Director of Statistical and Registration Services	70-75	-	-	33	100-105
Laura Mitchell <sup>(19)</sup> Director of Information and Records Services	55-60	-	-	28	85-90
Anne Slater Director of Operations and Customer Services	70-75	-	-	65	135-140
Steven Hanlon <sup>(20)</sup> Chief Finance Officer	45-50	-	-	20	65-70
Samuel Bedford Director of IT Services	75-80	-	-	30	105-110
Linda Sinclair <sup>(21)</sup> Director of Strategy and Business Services and Accountable Officer	60-65	-	-	23	85-90
Bill Matthews <sup>(17)</sup> Non-executive	0-5	-	-	-	0-5
Catherine McFie <sup>(17)</sup> Non-executive	0-5	-	-	-	0-5
Colin Ledlie <sup>(17)</sup> Non-executive	0-5	-	-	-	0-5
Gordon Shipley <sup>(17)</sup> Non-executive	0-5	-	-	-	0-5
Mandy Gallacher <sup>(17)</sup> Non-executive	0-5	-	-	-	0-5

- (14) The figures within the 2018-19 table above, both pension tables below and the median reported at paragraph 2 below are the only parts of the Remuneration Report that are required to be audited by external audit.
- (15) Calculations for determining the pension figures in the above table are produced by MYCSP on behalf of the Scottish Government for NRS.
- (16) In line with Scottish Government pay policy arrangements, no performance related awards apply for 2018-19.
- (17) During the year non-executive directors earned £225 per Strategic Management Board attended.
- (18) 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.
- (19) Part-time member, full-time equivalent salary band 70-75.
- (20) Part-time member, full-time equivalent salary band 55-60.
- (21) Part-time member, full-time equivalent salary band 70-75.
- (22) Full year equivalent salary band is 80-85.
- (23) Full year equivalent salary band is 75-80.

## Fair Pay Disclosure

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

The banded remuneration of the highest-paid director in NRS in the financial year 2019-20 was £75-80k (2018-19: £80k-85k). This is 2.5 times the median remuneration of the workforce, which was £30-35k (2018-19: 2.8 times, median £25-30k). The range between the lowest and highest remuneration bands was £15-20k to £75-80k (2018-19: £15-20k to £80-85k). The median remuneration calculation includes permanent staff and FTA's it does not include contractors and agency staff.

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

## Benefits In Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the H.M. Revenue and Customs as a taxable emolument.

## Civil Service Pensions

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

### Single total figures of pensions 2019-20:

Board Members	Accrued pension at pension age as at 31/3/20 and related lump sum £'000	Real increase in pension and related lump sum at pension age at 31/3/20 £'000	CETV at 31/3/20 £'000	CETV at 31/3/19 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £'000
Paul Lowe Chief Executive	20-25 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0-2.5	386	341	25	-
Amy Wilson - left NRS on 11 October 2019 Director of Statistical Services	20-25 plus a lump sum of 40-45	0-2.5 plus a lump sum of 0-2.5	334	309	11	-
Pete Whitehouse - in post from 1 October 2019 Director of Statistical Services	25-30 plus a lump sum of 60-65	0-2.5 plus a lump sum of 0-2.5	511	495	10	-
Laura Mitchell Director of Information and Records Services	25-30 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	598	550	21	-
Anne Slater Director of Operations and Customer Services	35-40 plus a lump sum of 90-95	0-2.5 plus a lump sum of -	726	681	12	-
Steven Hanlon Chief Finance Officer	5-10	0-2.5	86	72	9	-
Samuel Bedford - left NRS on 3 August 2019 Director of IT Services	-	-	-	-	-	-
Laura Lucas - in post from 17 December 2019 Director of IT Services	0-5	0-2.5	26	19	4	-
Carla McHendry - joined NRS on 14 January 2020 Delivery Director	0-5	0-2.5	3	-	3	-
Linda Sinclair Director of Corporate Services	20-25 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0-2.5	395	359	17	-

## Single total figures of pensions 2018-19:

Board Members	Accrued pension at pension age as at 31/3/19 and related lump sum	Real increase in pension and related lump sum at pension age at 31/3/19	CETV at 31/3/19	CETV at 31/3/18	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £'000
Paul Lowe - joined NRS 17 December 2018 Chief Executive	20-25 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0-2.5	341	332	6	-
Tim Ellis - left post 4 May 2018 Chief Executive	30-35 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0	477	461	1	-
Amy Wilson <sup>(1)</sup> Director of Statistical and Registration Services	15-20 plus a lump sum of 35-40	0-2.5 plus a lump sum of 0-2.5	309	253	18	-
Laura Mitchell Director of Information and Records Services	25-30 plus a lump sum of 70-75	0-2.5 plus a lump sum of 0-2.5	550	475	18	-
Anne Slater Director of Operations and Customer Services	30-35 plus a lump sum of 90-95	2.5-5 plus a lump sum of 2.5-5	681	566	50	-
Steven Hanlon Chief Finance Officer	5-10	0-2.5	72	51	8	-
Sam Bedford Director of IT Services	0-5	0-2.5	21	5	9	-
Linda Sinclair Director of Strategy and Business Services	20-25 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0-2.5	359	302	11	-

(1) Accrued pension at pension age as at 31/3/19 and related lump sum figure restated for 2019-20. In 2018-19 this was disclosed as 20-25 plus a lump sum of 40-45. CETV at 31/3/19 was restated for 2019-20. In 2018-19 this was disclosed as 333. CETV at 31/3/18 was restated for 2019-20. In 2018-19 this was disclosed as 272.

## 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) uses common market valuation factors for the start and end of the year.

## Staff Report

### Our People

We have 475 members of staff. Only the Chief Executive is in the Senior Civil Service.

Staff Information	2019-20	2018-19
Staff (whole-time equivalent)	475	480
Staff Turnover	16.1%	13.6%
Sick absence/person	8.1 days	9.7 days
Male/Female staff %	50/50%	46/54%
Male/Female Board members % (Strategic Board)	46/54%	50/50%
Male/Female Senior Management % (Chief Executive and directors)	29/71%	40/60%

### Pay

We follow Scottish Government Pay Policy for Staff Pay Remits regarding pay increases. The 2019 pay award applied from 1 April 2019, and set pay increases at 3% for pay steps below £36,500, with pay band maxima for more senior staff increasing by 3% and an underpinning increase of £750 for staff earning below £25,000.

Information on the cost of staff pay in 2019-20 is provided on [page 78](#), under 'Staff Numbers and Related Costs'.

## Pension Benefits

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

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

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is updated 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 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 can be found at the website can be found at the [Civil Service Pension Scheme website](#).<sup>36</sup>

Further details of pensions costs and contributions during 2019-20 can be found under '[Staff Numbers and Related Costs](#)' and '[Pension Costs](#)'.

## Sickness Absence

Please see the Our People section for information on sickness absence.

## Civil Service Employee Survey 2019

In October 2019, our staff were asked to participate in the annual Civil Service wide People Survey which measures the extent of employee engagement within the organisation. Permanent and temporary staff are invited to complete the survey. A total of 62% of staff participated and we achieved an overall engagement score of 56%. A copy of the results can be found on our [website](#).<sup>37</sup>

<sup>36</sup> [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

<sup>37</sup> <https://www.nrscotland.gov.uk/about-us/corporate-information#engagement>

## Equality and Diversity

The NRS Mainstreaming Equality Report demonstrates how NRS embeds equality, not only in our functions, but in the service we provide.

We have a series of NRS Equality Outcomes which allow us to fulfil the General Equality Duty, meaning that in the exercise of our functions we will have due regard to the need to:

1. eliminate unlawful discrimination, harassment and victimisation and any other conduct that is prohibited by the Equality Act 2010;
2. advance equality of opportunity between people who share a relevant protected characteristic and those who do not; and
3. foster good relations between people who share a protected characteristic and those who do not.

A copy of both our [Mainstreaming Equality Duty Report and Equality Outcomes Progress 2019](#)<sup>38</sup> can be found on our [website](#).<sup>39</sup>

## Disability

We want our workplaces to be environments where colleagues with a disability feel respected and supported. We are fully committed to equal opportunity in the workplace, both in principle and in practice. We always aim to meet the standards of the Equality Act and treat everyone with dignity and respect.

Staff are encouraged to add disability details to the online HR system, which helps us to monitor and improve our policies and working practices.

Of the records added to the system as at 31 March 2020 this detailed:

Disabled	Not disabled	Prefer not to say	Unknown
49	208	6	183

<sup>38</sup> <https://www.nrscotland.gov.uk/files/about-us/nrs-equality-and-mainstreaming-report-2019.pdf>

<sup>39</sup> <http://www.nrscotland.gov.uk/about-us/corporate-information>

## Trade Union Relationships

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

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017. The regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation. The data is required to be published on the NRS website before the 31st of July each year. This data is published on the [NRS website](#).<sup>40</sup>

NRS had six (FTE equivalent: 6) employees who were trade union officials during the year to 31 March 2020. All six employees spent between 1-50% of working hours on facility time. The percentage of NRS' total pay bill spent on paying employees who were relevant trade union officials for facility time during the relevant period was 0.05%. Time spent on paid trade union activities as a percentage of total paid facility time hours was 66%.

<sup>40</sup> <https://www.nrscotland.gov.uk/about-us/corporate-governance>

## Employability

NRS staff have Scottish Government terms and conditions of employment. We follow and apply Scottish Government HR policy and procedures.

## Flexible Working Hours

Under the Flexible Working Policy any member of staff can apply to work flexibly, either formally or informally. Formal flexible working would be part-time hours.

Informal arrangements could be alternative working patterns, including working compressed hours, working from home or term-time working. As at 31 March 2020, 20% of staff had a part-time formal working contract.

## Employment Opportunities

NRS offers opportunities for people to obtain work experience, including paid 42-week Student Placements and placements for Graduate Trainee Archivists. We work with Midlothian Council to provide Secondary School pupils with a week's work experience to help them experience life in the workplace through direct observation and hands-on experience.

During 2019-20, we employed three Modern Apprentices, who are provided with permanent employment and are being supported to gain a recognised qualification, SVQ2, level 2 in Business Administration.

## Health and Safety

All staff undertake annual fire evacuation training and desk assessments to reinforce staff wellbeing while attending their workplace. Additionally, voluntary Health and Safety Liaison Officers champion health and safety within their business area and ensure that potential health and safety issues are reported for coordination and improvement. NRS has commenced a review of the overarching governance and management of health and safety within NRS to address any gaps in Health and Safety policy, procedure, practice and resources. To take forward this review, the Executive Management Board has put in place a Health & Safety Steering Group, which consists of representatives of NRS business areas and the TUS.

## Staff Numbers and Related Costs

The average number of whole-time equivalent (WTE) persons employed (including senior management) during the year, analysed by Directorate, was as follows:

	2019-20 Average WTE Staff	2018-19 Average WTE Staff
Information and Records Services	55	64
IT Services	78	114
Operations and Customer Services	131	124
Statistical Services	168	138
Corporate Services	43	40
<b>Total</b>	<b>475</b>	<b>480</b>

*Restated total 2018-19 is due to the Registration department moving from Statistical Services to Operations and Customer Services. Strategy and Business Services is now called Corporate Services.*

Average WTE staff numbers during 2019-20 can be broken down into 404 permanent staff and 71 temporary staff (2018-19: 395 and 85 respectively).

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

	2019-20			2018-19		
	Permanent Staff	Temporary Staff	Total Staff	Permanent Staff	Temporary Staff	Total Staff
	£'000	£'000	£'000	£'000	£'000	£'000
Wages and Salaries	13,110	9,594	22,704	12,142	8,748	20,890
Social Security Costs	1,291	39	1,330	1,176	33	1,209
Pension Costs	3,446	102	3,548	2,432	78	2,510
Other Staff Costs	116	-	116	7	-	7
<b>Total</b>	<b>17,963</b>	<b>9,735</b>	<b>27,698</b>	<b>15,757</b>	<b>8,859</b>	<b>24,616</b>

During the year there were no payments made from NRS to Ministers or Special Advisers.



## Exit Packages

There were no exit packages incurred during the year (2018-19: Nil).

## Pension costs

The PCSPS and alpha schemes are unable to identify individual employers' shares of the underlying assets and liabilities. A full actuarial valuation was carried out at 31 March 2016. Details can be found in the separate scheme statement for the PCSPS at the [Civil Service Pensions Scheme website](#).<sup>41</sup>

For 2019-20, employers' contributions of £3,547k (2018-19: £2,510k) were payable to PCSPS at one of five rates in the range 26.6% to 30.3% of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this year to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions are paid to one or more of a panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8 to 14.75 per cent of pensionable pay. Employers also match employee contributions up to 3% of pensionable earnings. For 2019-20, the value of Employers' Contributions relating to the partnership pension account was £33,142.75 (2018-19: £33,303.42).



Linda Sinclair  
Accountable Officer  
8 September 2020

<sup>41</sup> [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

## Parliamentary Accountability and Audit Report

The Parliamentary Accountability and Audit Report consists of:

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

## Parliamentary Accountability Report Regularity of Expenditure

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

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

## Fees and Charges

Details of income gathered by NRS through fees and charges can be found in Note 4 to the financial statements, on [pages 100-101](#). This note also gives details of the financial objectives of the fees and charges and performance against these objectives.

## Remote Contingent Liabilities

The Financial Reporting Manual states that where information about contingent liabilities is not required to be disclosed because the likelihood of a transfer of economic benefits is considered too remote, they should be disclosed separately for parliamentary reporting and accountability purposes. NRS does not have any remote contingent liabilities at 31 March 2020.

The information in this report is subject to audit.



Linda Sinclair  
Accountable Officer  
8 September 2020

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

### Report on the audit of the financial statements

#### Opinion on financial statements

I have audited the financial statements in the annual report and accounts of National Records of Scotland for the year ended 31 March 2020 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2019/20 Government Financial Reporting Manual (the 2019/20 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2020 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 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](#)<sup>42</sup> 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 18 July 2016. The period of total uninterrupted appointment is 4 years. 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.

<sup>42</sup> [http://www.audit-scotland.gov.uk/uploads/docs/report/2016/code\\_audit\\_practice\\_16.pdf](http://www.audit-scotland.gov.uk/uploads/docs/report/2016/code_audit_practice_16.pdf)

## Emphasis of matter – Building valuations

I draw attention to Note 1 'Statement of Accounting Policies' in the notes to the financial statements, which describes the effects of a material uncertainty caused by Covid-19 on building valuations. My opinion is not modified in respect of this matter.

## Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#)<sup>43</sup>, the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

## Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Chief Executive's and Accountable Officer's responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for using the going concern basis of accounting unless deemed inappropriate.

<sup>43</sup> <http://www.audit-scotland.gov.uk/our-work/annual-audits>

## 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 economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting 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. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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.

## Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and my auditor's report thereon. 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 matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

## Report 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. 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.

## Report on other requirements

### Opinions on matters prescribed by the Auditor General for Scotland

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

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 part 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 120 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.



Asif A Haseeb OBE  
Audit Scotland  
4th Floor  
The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
8 September 2020



## Financial Statements for the Year Ended 31 March 2020

### Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
<b>INCOME</b>			
<b>Operating Income</b>	4	<b>(6,950)</b>	<b>(7,569)</b>
Fees and charges for records and services	4	(6,729)	(7,293)
Property rental Income	4	(221)	(276)
<b>EXPENDITURE</b>			
<b>Staff Costs</b>	2	<b>27,698</b>	<b>24,616</b>
<b>Operating Expenditure</b>	3	<b>16,323</b>	<b>13,401</b>
Depreciation, amortisation and impairment	6	3,031	2,153
Movement on provisions	10	-	-
Grants	3	190	164
Other Operating Expenditure	3	13,102	11,084
<b>Net Operating Costs for the Year</b>		<b>37,071</b>	<b>30,448</b>
<b>Other Comprehensive Income</b>		<b>(707)</b>	<b>(513)</b>
Revaluation gain	6	(707)	(513)
<b>Total Comprehensive (Income)/Expenditure for the Year</b>		<b>36,364</b>	<b>29,935</b>

The notes on pages 90 to 115 form part of these financial statements.

## Statement of Financial Position as at 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
<b>Non-Current Assets</b>			
Property, plant and equipment	6	18,750	17,356
Intangible assets	6	12,078	11,315
Trade and other receivables	7	113	104
		<b>30,941</b>	<b>28,775</b>
<b>Current Assets</b>			
Trade and other receivables	7	956	1,581
Cash and cash equivalents	8	1	1
		<b>957</b>	<b>1,582</b>
<b>Total Assets</b>		<b>31,898</b>	<b>30,357</b>
<b>Current Liabilities</b>			
Trade and other payables	9	5,998	4,044
Provisions for liabilities and charges	10	-	-
<b>Non-Current Assets Less Net Current Liabilities</b>		<b>25,900</b>	<b>26,313</b>
<b>Non-Current Liabilities</b>			
Creditors (falling due after more than one year)	9	446	-
Provisions for liabilities and charges	10	-	-
<b>Net Assets</b>		<b>25,454</b>	<b>26,313</b>
<b>Taxpayers' Equity</b>			
General Fund	SoCTE	18,382	19,595
Revaluation Reserve	SoCTE	7,072	6,718
<b>Total Equity</b>		<b>25,454</b>	<b>26,313</b>

The notes on pages 90 to 115 form part of these financial statements.



Linda Sinclair  
Accountable Officer  
8 September 2020

The Accountable Officer authorised  
these financial statements for issue.  
8 September 2020

## Statement of Cash Flows for the year ended 31 March 2020

	Note	2019-20 £'000	2018-19 £'000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(37,071)	(30,448)
<b>Adjustments for non cash transactions</b>			
- depreciation	3	3,011	2,153
- loss on disposal of non-current assets	3	50	11
- audit fee	3	66	65
- impairments	3	20	-
<b>Movements in working capital</b>			
- (Increase)/decrease in receivables	7	616	70
- (Decrease)/increase in payables	9	2,400	1,005
- (Decrease)/increase in provisions	10	-	(33)
<b>Net cash outflow from operating activities</b>		<b>(30,908)</b>	<b>(27,177)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	6	(1,605)	(264)
Purchase of intangible assets	6	(2,926)	(3,441)
Proceeds from disposal of property, plant and equipment	6	-	-
<b>Net cash flow from investing activities</b>		<b>(4,531)</b>	<b>(3,705)</b>
<b>Cash flows from financing activities</b>			
Funding	SoCTE	35,439	30,882
<b>Cash flows from financing activities</b>		<b>35,439</b>	<b>30,882</b>
<b>Net movement in cash and cash equivalents</b>		<b>8</b>	<b>-</b>
Cash and cash equivalents at beginning of year	8	1	1
Cash and cash equivalents at end of year	8	1	1

The exact sum of Parliamentary net funding drawn during the 2019-20 financial year was £35,438,609.41.

The notes on pages 90 to 115 form part of these financial statements.

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2020

	Note	General Fund £'000	Revaluation Reserve £'000	Total Equity £'000
<b>Balance at 1 April 2019</b>		<b>19,595</b>	<b>6,718</b>	<b>26,313</b>
Net operating costs for the year ended 31 March 2020	SoCNE	(37,071)	-	(37,071)
Revaluation adjustment	6	-	707	707
Transfers between reserves	6	353	(353)	-
Notional auditors' remuneration	3	66	-	66
Net funding		35,439	-	35,439
<b>Balance at 31 March 2020</b>		<b>18,382</b>	<b>7,072</b>	<b>25,454</b>

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2019

	Note	General Fund £'000	Revaluation Reserve £'000	Total Equity £'000
<b>Balance at 1 April 2018</b>		<b>18,796</b>	<b>6,505</b>	<b>25,301</b>
Net operating costs for the year ended 31 March 2019	SoCNE	(30,448)	-	(30,448)
Revaluation adjustment	6	-	513	513
Transfers between reserves	6	300	(300)	-
Notional auditors' remuneration	3	65	-	65
Net funding		30,882	-	30,882
<b>Balance at 31 March 2019</b>		<b>19,595</b>	<b>6,718</b>	<b>26,313</b>

### Explanation of Reserves:

General Fund – The General Fund represents the total assets less liabilities of NRS, to the extent that they are not represented by the revaluation reserve and financing items. Revaluation Reserve – The Revaluation reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

The notes on pages 90 to 115 form part of these financial statements.

## Notes to the Financial Statements for the year ended 31 March 2020

### 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the principles and disclosure requirements set out in the Financial Reporting Manual (FRoM) for 2019-20, published by HM Treasury. The financial statements have been prepared on a going concern basis. The FRoM interprets and applies International Financial Reporting Standards (IFRS) to the central government context. Where the FRoM and IFRS permit a choice of accounting policy, the policy judged most appropriate to the circumstances of National Records for Scotland (NRS) has been selected. The accounting policies described below have been applied consistently to all material items within the financial statements.

#### 1.1 Key Estimates

The preparation of financial statements requires the use of estimates and judgements. The key estimates within these financial statements are described below:

##### Property, Plant and Equipment

Valuations and useful life estimates in respect of NRS buildings have been supplied by District Valuer Services (DVS), a division of the Valuation Office Agency. The valuations have been carried out by a Royal Institute of Chartered Surveyors (RICS) Registered Valuer, and have been conducted in accordance with the RICS Valuation – Professional Standards 2017 UK Edition.

The DVS report included the following information on market uncertainty “The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a “Global Pandemic” on 11 March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries. Market activity is being impacted in many sectors. As at the valuation date, we consider that we can attach less weight to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to COVID-19 means that we are faced with an unprecedented set of circumstances on which to base a judgement. Our valuations are therefore reported on the basis of ‘material valuation uncertainty’ as per VPS 3 and VPGA 10 of the RICS Red Book Global. Consequently, less certainty – and a higher degree of caution – should be attached to our valuation than would normally be the case. Given the unknown future impact that COVID-19 might have on the real estate market, we recommend that you keep the valuation of these properties under frequent review”.

### Intangible Assets

Following a review of asset life, management is satisfied that NRS should retain existing estimated life for website images for the purposes of 2019-20 financial statements. Management is also satisfied, based on sensitivity analysis, that there are sufficient future income streams in excess of the website images asset category to support the existing valuation. This will be reviewed annually. As there is no active market for our website images asset, the cost model has been applied and therefore no revaluations are possible.

### Census Contracts

NRS has entered into two material contracts to design, develop and operate bespoke IT systems to support the delivery of the Census 2022 programme, one to deliver the Online Collection Instrument and the other to deliver a Data Collection Operational Management System. Both contracts consist of three phases of work: Phase 1 – Mobilisation, Discovery and Design; Phase 2 – Implementation; and Phase 3 – Operation. Many of the costs incurred under Phase 2 of each contract contributed to the construction and deployment of the systems that will be used to deliver the Census, and met the criteria for intangible assets under IAS 38. Costs for Phase 2 of each contract were therefore capitalised until October 2019, when a public-facing Census Rehearsal was held. Phase 2 costs after this Rehearsal are treated as subsequent expenditure and capitalised only where there is evidence that the expenditure enhances the future economic benefits associated with the asset. Otherwise they are charged to revenue as incurred. Costs under Phases 1 and 3 do not create or enhance an intangible asset and are charged to revenue as incurred.

NRS has entered into a number of other supplier contracts to deliver goods and services in support of the Census 2022 programme. These are accounted for in accordance with applicable standards and with these accounting policies.

## 1.2 Accounting Convention

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

## 1.3 Non-Current Assets: Property, Plant and Equipment

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

- property on the departmental estate, title to which is held by Scottish Ministers; and
- property, not being part of the departmental estate, held by NRS in the name of the Scottish Ministers.

Freehold land and buildings are shown at fair value less subsequent depreciation, valued using a rolling programme of professional valuations covering each building every five years, supplemented with interim desktop valuations. Other non-current assets are shown at historic cost net of depreciation as a proxy for fair value.



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

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

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

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

### Depreciation

Freehold land and assets held for sale are not depreciated.

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

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

Asset lives are reviewed on an annual basis and may be relifed if the asset has exceed it's useful standard life detailed in the table above. This can result in the life of an asset being greater than the standard lifes.

## 1.4 Non-Current Assets: Intangible Assets

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

During the year, a review of Website Images was undertaken. Management reviewed the existing approach in line with IAS 38 and confirmed that the useful life and valuation continue to be appropriate. No impairment was necessary following this review.

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

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

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

### Amortisation

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

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

If software is licensed for a term shorter than the lifetime set out in the table above, it is amortised over the license term. Asset lives are reviewed on an annual basis and may be relifed if the asset has exceed it's useful standard life detailed in the table above. This can result in the life of an asset being greater than the standard lifes.

The Website Images asset category shown in Note 6 to these financial statements includes both digital images and the software infrastructure used to present them to the public. The latter has a useful life of 5 years, in line with the policy for Computer Software.

## 1.5 Third Party Assets

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

## 1.6 Heritage Assets

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

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

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

Details of NRS' policies and practices with regard to the management of our records, and of our preservation and conservation work, can be found on [our website](#).<sup>44</sup>

## 1.7 Operating Income

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

NRS recognises the full income received from our ScotlandsPeople website at the time the income is paid as the service is recognised as being delivered when full access to view and purchase all documents is granted.

Where contractually any income is paid in arrears, income will be recognised up to the year-end and a provision created to accrue, where necessary.

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

<sup>44</sup> <https://www.nrscotland.gov.uk/record-keeping>

### Trade Receivables

Trade receivables are recognised at fair value. NRS holds no provision for bad debts as the majority of transactions are with other government departments and of low value so not considered to be a risk to the organisation. During the year one debt has been written off for £309.72 (2018-19: nil).

## 1.8 Staff Costs and Operating Expenditure

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

### Trade Payables

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

## 1.9 Grants

Grants payable are recorded as expenditure in the period that the underlying activity giving entitlement to the grant occurs. Where necessary, obligations in respect of grant schemes are recognised as liabilities.

## 1.10 Foreign Exchange

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

## 1.11 Pensions

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

## 1.12 VAT

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

## 1.13 Leases

With one exception, the leases entered into by NRS are classified as operating leases and, as such, the rentals are charged to the Operating Cost Statement over the term of the lease. The remaining lease, covering one of NRS' buildings, grants NRS the right to occupy the building for 100 years to 2064 in exchange for a peppercorn rent. There is therefore no annual cost or lease liability. The building is recognised as an asset following the policies for non-current assets above.

## 1.14 Segmental Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Executive Management Board. This body supports and advises the Chief Executive in managing and overseeing the organisation and is therefore considered to be the key decision maker for NRS.

## 1.15 IFRS updates issued but not yet effective

One IFRS standard in issue will have a material impact on NRS' accounts when it becomes effective:

### IFRS 16 Leases

IFRS 16 replaces IAS 17 and largely removes the distinction between operating and finance leases for lessees, by introducing a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months. It was previously to apply to bodies applying the FReM from 2020-21. HM Treasury has agreed with the Financial Reporting Advisory Board (FRAB) to defer the implementation of IFRS 16 until April 2021. This is because of the circumstances caused by COVID-19. Application guidance was issued PES Paper 2020 (02) but has been formally withdrawn.

NRS holds two of its buildings under leases which are currently accounted for as operating leases. Under IFRS 16 a right of use asset would be capitalised and a corresponding liability would be recognised. The best current estimate is that had this standard been applied in these accounts, additional right of use assets of £4.1m would be included in the Statement of Financial Position as at 31 March 2020, along with lease liabilities of the same value. An additional depreciation charge of £0.8m would have been incurred on the right of use assets, as well as a small finance charge representing the unwinding of the

discount on the lease liabilities. These charges would replace the £0.9m of operating lease payments recognised in the Statement of Comprehensive Net Expenditure for 2019-20. These figures are calculated using the HM Treasury application guidance example discount rate of 2.2% to discount lease payments and an estimated inflation rate of 2.0%.

NRS holds one building under a 100 year lease, which terminates in 2064, paying peppercorn rent each year. This is currently accounted for as a finance lease with no outstanding lease liability. Applying the transition guidance for IFRS 16, it is expected that the asset value will be unchanged on transition, and that the liability will remain nil.

NRS have leased office equipment. The majority of this is expected to fall under the low-value assets exemption of IFRS 16. The value and term of these leases is such that this will not materially affect the accounts.

## 2. Staff Costs

Please refer to Remuneration and Staff Report on [page 66](#).

## 3. Operating Expenditure

### 3.1 Analysis of Operating Expenditure

	2019-20 £'000	2018-19 £'000
Accommodation	3,728	3,836
ICT Maintenance and Supplies	1,265	1,429
Support Services from Other Public Bodies	698	714
Specialist Service Contracts	2,013	633
Communications Services	236	264
ScotlandsPeople Web Hosting	396	476
Website Development and Running Costs	10	13
Stationery	246	245
Marketing	214	219
Training	149	177
Transport and Travel	80	90
Census 2022 Services	3,173	2,263
Other Supplies and Services	746	647
Losses and Special Payments	32	2
<b>Non-cash items:</b>		
Movement on provisions	-	-
Depreciation and amortisation	3,011	2,153
Impairments	20	-
Loss on disposal of assets	50	11
Audit fee	66	65
<b>Programme expenditure:</b>		
Grant to Scottish Council on Archives	190	164
<b>Total</b>	<b>16,323</b>	<b>13,401</b>

Movement on provisions above does not include Early Departure Costs which are included in staff costs.

A breakdown of in-year depreciation and amortisation is provided in [note 6](#).



### 3.2 Other Operating Expenditure

There is £881k of expenditure relating to operating lease arrangements for properties recorded within Other Operating Costs (2018-19: £735k).

## 4. Operating Income

### 4.1 Analysis of Operating Income

	2019-20 £'000	2018-19 £'000
Income from contract to operate NHS Central Register	(933)	(933)
Charges for access to records and associated services	(1,799)	(1,947)
Income from the ScotlandsPeople website	(3,455)	(3,553)
Other fees and charges	(542)	(860)
Property rental income from other public bodies	(221)	(276)
<b>Total Administration Income</b>	<b>(6,950)</b>	<b>(7,569)</b>

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

## 4.2 Operating income received from external and public sector customers analysed by services provided is as follows:

	Income Received £'000	Full Cost £'000	Surplus/ (Deficit) £'000
<b>Service Provided:</b>			
<b>Public Services including ScotlandsPeople, official certificates and search room services</b>	4,923	3,890	1,033
<b>Financial Objective:</b>			
Use income received through the various services to meet the associated running costs and where practical to enable investment that enhances the services and in turn improves the customer experience.			
<b>Performance against the Financial Objective:</b>			
In 2019-20, there was a surplus for the ScotlandsPeople service and the production of official certificates. There was a release of the 1940 valuation rolls at the start of the year and better promotion and marketing of the free-to-view records which may have encouraged people to purchase more credits for the website. The numbers of historic births viewed online increased by over 7.7% though generally the number of sessions, which reflects the usage of the website, was on a par with the previous year. A significant technical upgrade to the website services over a period of 4 - 6 months was delivered which meant that the site enhancement programme had to be stalled. The upgrade completed in the early months of 2020 creating an improved platform which will allow additional enhancements to the customer experience to be delivered.			
Purchase of official certificates remained buoyant but was 4.7% lower than the previous year, which was partly attributable to the service restrictions put in place from Friday 20th March 2020 following the COVID-19 outbreak.			
Work is planned for a substantial online records release programme beginning during 2020-21 which will include associated enhancement works delivered on the site. This records release plan will continue into future years.			
<b>Maintenance of the National Health Service Central Register (NHSCR) of patients and associated research data sales</b>	942	926	16
<b>Financial Objective:</b>			
To meet the cost of running the National Health Service Central Register which we provide as a service to the NHS and the Improvement Service through funding received from the Scottish Government.			
<b>Performance against the Financial Objective:</b>			
In 2019-20 there was a surplus arising from providing these services.			

This reporting of income received on a segmental basis complies with the requirements of HM Treasury's 'Fees and Charges' Guide and the Scottish Public Finance Manual.

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

	2019-20 £'000	2018-19 £'000
Net Operating Cost	37,071	30,448
Net Resource Outturn	37,071	30,448
Of Which:		
Departmental Expenditure in DEL	37,071	30,448
Departmental Expenditure in AME	-	-

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

Annually Managed Expenditure (AME) represents costs that are more volatile and so are not managed in the same way as DEL.

## 6. Non-Current Assets – Property, Plant and Equipment 2019-20

	Freehold Land £'000	Buildings £'000	Office Equipment £'000	Vehicles £'000	Plant and Equipment £'000	ICT Systems £'000	Specialised Shelving £'000	Heritage Assets - Papers and Journals £'000	Assets under Construction £'000	Assets Held for Sale £'000	Total £'000
<b>Cost or valuation</b>											
At 1 April 2019	2,265	10,585	469	89	1,233	4,077	2,944	3,085	-	-	24,747
Additions	-	-	-	-	121	474	-	-	1,010	-	1,605
Disposals	-	-	-	-	(29)	(294)	(26)	-	-	-	(349)
Revaluation	30	120	-	-	-	-	-	-	-	-	150
<b>At 31 March 2020</b>	<b>2,295</b>	<b>10,705</b>	<b>469</b>	<b>89</b>	<b>1,325</b>	<b>4,257</b>	<b>2,918</b>	<b>3,085</b>	<b>1,010</b>	<b>-</b>	<b>26,153</b>
<b>Accumulated Depreciation</b>											
At 1 April 2019	-	-	465	77	696	2,681	2,366	1,106	-	-	7,391
Charged in year	-	557	-	(11)	104	461	(334)	115	-	-	892
Disposals	-	-	-	-	(29)	(268)	(26)	-	-	-	(323)
Revaluation	-	(557)	-	-	-	-	-	-	-	-	(557)
<b>At 31 March 2020</b>	<b>-</b>	<b>-</b>	<b>465</b>	<b>66</b>	<b>771</b>	<b>2,874</b>	<b>2,006</b>	<b>1,221</b>	<b>-</b>	<b>-</b>	<b>7,403</b>
<b>Net book value current year</b>	<b>2,295</b>	<b>10,705</b>	<b>4</b>	<b>23</b>	<b>554</b>	<b>1,383</b>	<b>912</b>	<b>1,864</b>	<b>1,010</b>	<b>-</b>	<b>18,750</b>
Net book value prior year	2,265	10,585	4	12	537	1,396	578	1,979	-	-	17,356

Negative depreciation on Vehicles and Specialised Shelving is due to relieving assets within these categories where the depreciation is recalculated on what it should have been over the life of the asset and what it is going forward.

As part of the five-year rolling programme, West Register House underwent a formal inspection and revaluation on the basis of Existing Use Value, at 31 March 2020. Valuations were carried out by the District Valuer Services (DVS), a division of the Valuation Office Agency. The valuations have been carried out by the Royal Institute of Chartered Surveyors (RICS) Registered Valuer, and have been conducted in accordance with RICS Valuation – Professional Standards 2017 UK Edition.

With exception to West Register House (long-term leased property) all non-current (tangible) assets disclosed within the asset classes above are owned by NRS.

The realised element of the depreciation charged for the year is £353k (£557k depreciation charge calculated under current cost accounting method as per note 6, minus £204k charge under historic cost accounting). This has been transferred from the revaluation reserve to the general fund.

## 6. Non-Current Assets – Property, Plant and Equipment 2018-19

	Freehold Land £'000	Buildings £'000	Office Equipment £'000	Vehicles £'000	Plant and Equipment £'000	ICT Systems £'000	Specialised Shelving £'000	Heritage Assets – Papers and Journals £'000	Assets under Construction £'000	Assets Held for Sale £'000	Total £'000
<b>Cost or valuation</b>											
At 1 April 2018	2,240	10,510	469	89	1,638	4,140	2,944	3,085	-	-	25,115
Additions	-	88	-	-	-	176	-	-	-	-	264
Disposals	-	-	-	-	(405)	(239)	-	-	-	-	(644)
Revaluation	25	(13)	-	-	-	-	-	-	-	-	12
<b>At 31 March 2019</b>	<b>2,265</b>	<b>10,585</b>	<b>469</b>	<b>89</b>	<b>1,233</b>	<b>4,077</b>	<b>2,944</b>	<b>3,085</b>	<b>-</b>	<b>-</b>	<b>24,747</b>
<b>Accumulated Depreciation</b>											
At 1 April 2018	-	-	464	73	999	2,300	2,298	991	-	-	7,125
Charged in year	-	501	1	4	102	613	68	115	-	-	1,404
Disposals	-	-	-	-	(405)	(232)	-	-	-	-	(637)
Revaluation	-	(501)	-	-	-	-	-	-	-	-	(501)
<b>At 31 March 2019</b>	<b>-</b>	<b>-</b>	<b>465</b>	<b>77</b>	<b>696</b>	<b>2,681</b>	<b>2,366</b>	<b>1,106</b>	<b>-</b>	<b>-</b>	<b>7,391</b>
<b>Net book value current year</b>	<b>2,265</b>	<b>10,585</b>	<b>4</b>	<b>12</b>	<b>537</b>	<b>1,396</b>	<b>578</b>	<b>1,979</b>	<b>-</b>	<b>-</b>	<b>17,356</b>
Net book value prior year	2,240	10,510	5	16	639	1,840	646	2,094	-	-	17,990

All non-current (intangible) assets disclosed within the asset classes above are owned by NRS.

## 6. Non-Current Assets – Intangible Assets 2019-20

	Computer Licenses £'000	Website Images £'000	Computer Software £'000	Assets under Development £'000	Total £'000
<b>Cost or Valuation</b>					
At 1 April 2019	851	10,076	968	3,431	15,326
Additions	1,045	-	1,881	-	2,926
Disposals	(384)	-	(808)	-	(1,192)
Transfers	-	-	3,431	(3,431)	-
<b>At 31 March 2020</b>	<b>1,512</b>	<b>10,076</b>	<b>5,472</b>	<b>-</b>	<b>17,060</b>
<b>Accumulated Amortisation</b>					
At 1 April 2019	655	2,435	921	-	4,011
Charged in year	221	584	1,314	-	2,119
Disposals	(364)	-	(784)	-	(1,148)
<b>At 31 March 2020</b>	<b>512</b>	<b>3,019</b>	<b>1,451</b>	<b>-</b>	<b>4,982</b>
<b>Net book value current year</b>	<b>1,000</b>	<b>7,057</b>	<b>4,021</b>	<b>-</b>	<b>12,078</b>
<b>Net book value prior year</b>	<b>196</b>	<b>7,641</b>	<b>47</b>	<b>3,431</b>	<b>11,315</b>

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

Assets under development consisted of software being developed for the 2022 Census that will allow the online completion of census returns by members of the public and will support the management of data collection.

## 6. Non-Current Assets – Intangible Assets 2018-19

	Computer Licenses £'000	Website Images £'000	Computer Software £'000	Assets under Development £'000	Total £'000
<b>Cost or Valuation</b>					
At 1 April 2018	847	10,076	968	-	11,891
Additions	10	-	-	3,431	3,441
Disposals	(6)	-	-	-	(6)
<b>At 31 March 2019</b>	<b>851</b>	<b>10,076</b>	<b>968</b>	<b>3,431</b>	<b>15,326</b>
<b>Accumulated Amortisation</b>					
At 1 April 2018	518	1,848	898	-	3,264
Charged in year	139	587	23	-	749
Disposals	(2)	-	-	-	(2)
<b>At 31 March 2019</b>	<b>655</b>	<b>2,435</b>	<b>921</b>	<b>-</b>	<b>4,011</b>
<b>Net book value current year</b>	<b>196</b>	<b>7,641</b>	<b>47</b>	<b>3,431</b>	<b>11,315</b>
Net book value prior year	329	8,228	70	-	8,627



## 7. Trade and Other Receivables

	2019-20 £'000	2018-19 £'000
<b>Amounts falling due within one year</b>		
Trade receivables	18	95
VAT	70	-
Prepayments and accrued income	857	1,466
Other receivables - sundry debtors	11	20
<b>Total receivables falling within one year</b>	<b>956</b>	<b>1,581</b>
<b>Amounts falling due after one year</b>		
Prepayments and accrued income	113	104
<b>Total receivables falling after one year</b>	<b>113</b>	<b>104</b>
<b>Total Receivables</b>	<b>1,069</b>	<b>1,685</b>
<b>Movement</b>	<b>(616)</b>	<b>(70)</b>
<b>Analysis by category of counterparty</b>		
Other Central Government Bodies	86	72
Local Authorities	55	-
NHS Bodies	4	-
Bodies External to Government	924	1,613
<b>Total Receivables</b>	<b>1,069</b>	<b>1,685</b>

## 8. Cash and Cash Equivalents

	2019-20 £'000	2018-19 £'000
At 1 April	1	1
Movement	-	-
<b>At 31 March</b>	<b>1</b>	<b>1</b>
Commercial banks and cash in hand	1	1
<b>Total Cash</b>	<b>1</b>	<b>1</b>

## 9. Trade and Other Payables: amounts falling due within one year

	2019-20 £'000	2018-19 £'000
Trade payables	1,023	38
Deferred income	3	27
Employee benefits	803	710
Accrued expenditure	1,918	2,256
Capital Accruals	1,422	422
Income tax, social security and pensions	713	591
Lease Incentive	116	-
<b>Total Payables</b>	<b>5,998</b>	<b>4,044</b>
Lease Incentive	446	-
<b>Total payables falling after one year</b>	<b>446</b>	<b>-</b>
<b>Total Payables</b>	<b>6,444</b>	<b>4,044</b>
<b>Movement</b>	<b>2,400</b>	<b>1,005</b>
<b>Analysis by category of counterparty</b>		
Other Central Government Bodies	7	24
Local Authorities	4	1
NHS Bodies	5	56
Bodies External to Government	6,428	3,963
<b>Total Payables</b>	<b>6,444</b>	<b>4,044</b>

## 10. Provisions for Liabilities and Charges

	Early Departure Costs 2019-20 £'000	Other Provisions 2019-20 £'000	Total 2019-20 £'000
<b>Total as at 1 April 2019</b>	-	-	-
Provided in the year	-	-	-
Provisions not required written back	-	-	-
Amounts utilised in year	-	-	-
Discount amortised	-	-	-
<b>Total as at 31 March 2020</b>	-	-	-
<b>Analysis of expected timing of any resulting outflows of economic benefits</b>			
Payable in 1 year	-	-	-
Payable between 2-5 years	-	-	-
Payable between 6-10 years	-	-	-
Thereafter	-	-	-
<b>Total as at 31 March 2020</b>	-	-	-

	Early Departure Costs 2018-19 £'000	Other Provisions 2018-19 £'000	Total 2018-19 £'000
<b>Total as at 1 April 2018</b>	33	-	33
Provided in the year	-	-	-
Provisions not required written back	(28)	-	(28)
Amounts utilised in year	(5)	-	(5)
Discount amortised	-	-	-
<b>Total as at 31 March 2019</b>	-	-	-
<b>Analysis of expected timing of any resulting outflows of economic benefits</b>			
Payable in 1 year	-	-	-
Payable between 2-5 years	-	-	-
Payable between 6-10 years	-	-	-
Thereafter	-	-	-
<b>Total as at 31 March 2019</b>	-	-	-

During financial year 2019-20, no NRS employees were awarded early retirement.

## 11. Commitments under Leases

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

	2019-20 £'000	2018-19 £'000
<b>Obligations under operating leases comprise:</b>		
<b>Land and Buildings</b>		
- Within one year	881	735
- Between two and five years	3,322	155
- After five years	3,910	-
<b>Total</b>	<b>8,113</b>	<b>890</b>
<b>Other</b>		
- Within one year	22	12
- Between two and five years	53	3
- After five years	-	-
<b>Total</b>	<b>75</b>	<b>15</b>
<b>Total obligations under operating leases</b>	<b>8,188</b>	<b>905</b>

These operating leases are in respect of rent for Ladywell House and Cairnsmore House, where rental fees are reviewed every five years. Current rental fees for these buildings are £810k and £71k respectively. The Ladywell House lease has been extended until January 2030, with options to break in 2023 and 2025. The annual rental cost begins at £810k, subject to annual rent reviews. The Cairnsmore House lease expires in 2022.

## 12. Capital Commitments

	2019-20 £'000	2018-19 £'000
Capital commitments at 31 March 2020 for which no provision has been made.	1,021	3,166

These commitments reflect the capital commitment for the following year.

### 13. Related party transactions

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

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

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

### 14. Contingent Liabilities

Three of NRS' buildings, Ladywell House, Cairnsmore House and West Register House, are leased. The leases for these buildings require NRS to maintain them and specify the condition they should be in when they are returned to the landlords on the termination of the leases. There is therefore a possible obligation on NRS to undertake works or make payments to the landlords of these buildings at the conclusion of the lease term. It is not possible to quantify this obligation at this stage.

### 15. Financial Instruments

As the cash requirements of NRS are met through the Scottish Parliament's Budget Act process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with NRS' expected purchase and usage requirements and NRS is therefore exposed to little credit, liquidity or market risk.

## 16. Segmental Analysis as at 31 March 2020

NRS is structured into the following five business areas:

### Information and Records Services

Deals with issues related to archives and record-keeping, leads record-keeping in Scotland through the Public Records (Scotland) Act 2011 and the UK Archive Service Accreditation Scheme, and advises government bodies, the courts, private and corporate owners about their record-keeping responsibilities. This business area also leads NRS' own information policy and management.

### Operations and Customer Services

Encompasses NRS' public services, both on-site and online, meets NRS' statutory duty to provide extracts from various legal registers, and operates NRS' communications function and its education and outreach programmes. Registration Services now sits within this business area. In previous years it was included in Statistical and Registration Services.

### IT Services

Delivers the IT needs to the business. IT Services supports, maintains, and governs performance for all technologies within NRS, governs and controls technical architecture and solution design, and leads and takes ownership of all technology projects and programmes via the IT Programme Management function. It also leads on IT and information security related risk, compliance, security and disaster recovery functions.

### Statistical Services

Publishes statistical information about the people of Scotland, delivers data sharing and linking services, and provides the NHS Central Register of people in Scotland. The programme to deliver the 2022 Census sits within this business area. In previous years this business area was called Statistical and Registration Services. It has been renamed to reflect the movement of Registration Services into Operations and Customer Services.

### Corporate Services

Leads on annual and strategic planning for the organisation and supports the work of other business areas, providing governance, finance, procurement and estates services. This business area was previously called Strategy and Business Services. It has been renamed but its composition has not changed.

These business areas are the basis on which NRS monitors its operations and upon which decisions are made by senior management. Senior management reviews the operating cost income and expenditure to make decisions but do

not allocate assets to the segments. Accordingly, asset information is not disclosed.

#### Segmental Reporting of 2019-20 Outturn:

	Staff Costs £'000	Grants, Goods and Services £'000	Total Expenditure £'000	Operating Income £'000	Total Net Operating Costs £'000
Information and Records Services	2,447	514	2,961	(96)	2,865
IT Services	6,979	4,502	11,481	-	11,481
Operations and Customer Services	4,717	1,013	5,730	(5,650)	80
Statistical and Registration Services	8,876	5,018	13,894	(953)	12,941
Corporate Services	2,381	4,543	6,924	(251)	6,673
	<b>25,400</b>	<b>15,590</b>	<b>40,990</b>	<b>(6,950)</b>	<b>34,040</b>
Adjust for items not allocated by segment:					
Movement on Provisions				3	-
Depreciation				3	3,011
Impairment				3	20
<b>Total Net Operating Costs per Statement of Comprehensive Net Expenditure</b>					<b>37,071</b>

Staff costs now include agency workers and specialist contractors which were previously included in Goods and Services below.

#### Segmental Reporting of 2018-19 Outturn:

	Staff Costs £'000	Grants, Goods and Services £'000	Total Expenditure £'000	Operating Income £'000	Total Net Operating Costs £'000
Information and Records Services	2,505	722	3,227	(158)	3,069
IT Services	3,303	8,102	11,405	-	11,405
Operations and Customer Services	4,168	1,160	5,328	(5,935)	(607)
Statistical Services	5,071	4,607	9,678	(1,184)	8,494
Strategy and Business Services	1,795	4,431	6,226	(292)	5,934
	<b>16,842</b>	<b>19,022</b>	<b>35,864</b>	<b>(7,569)</b>	<b>28,295</b>
Adjust for items not allocated by segment:					
Movement on Provisions				3	-
Depreciation				3	2,153
<b>Total Net Operating Costs per Statement of Comprehensive Net Expenditure</b>					<b>30,448</b>

Restated 2018-19 outturn is due to Registration Services moving Directorate taking effect from the 1 April 2019.

## 17. Events After the Reporting Period

(a) On the 17th of July 2020 Fiona Hyslop, the Cabinet Secretary for Economy, Fair Work and Culture, advised the Scottish Parliament of the intention to delay the census to March 2022, in light of the unprecedented impact of the COVID-19 pandemic. The narrative disclosures in the accounts have been updated to reflect this change.

(b) Given the timing of this event options will be further appraised in the coming weeks to determine the financial impact of this change. The event has had no impact on the figures in the financial statements.



## Accounts Direction



Scottish Government  
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### NATIONAL RECORDS OF SCOTLAND

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

1. The statement of accounts for the financial year ended 31 March 2012 and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts is prepared.
2. The accounts shall be prepared so as to give a true and fair view of the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
3. This direction shall be reproduced as an appendix to the statement of accounts.



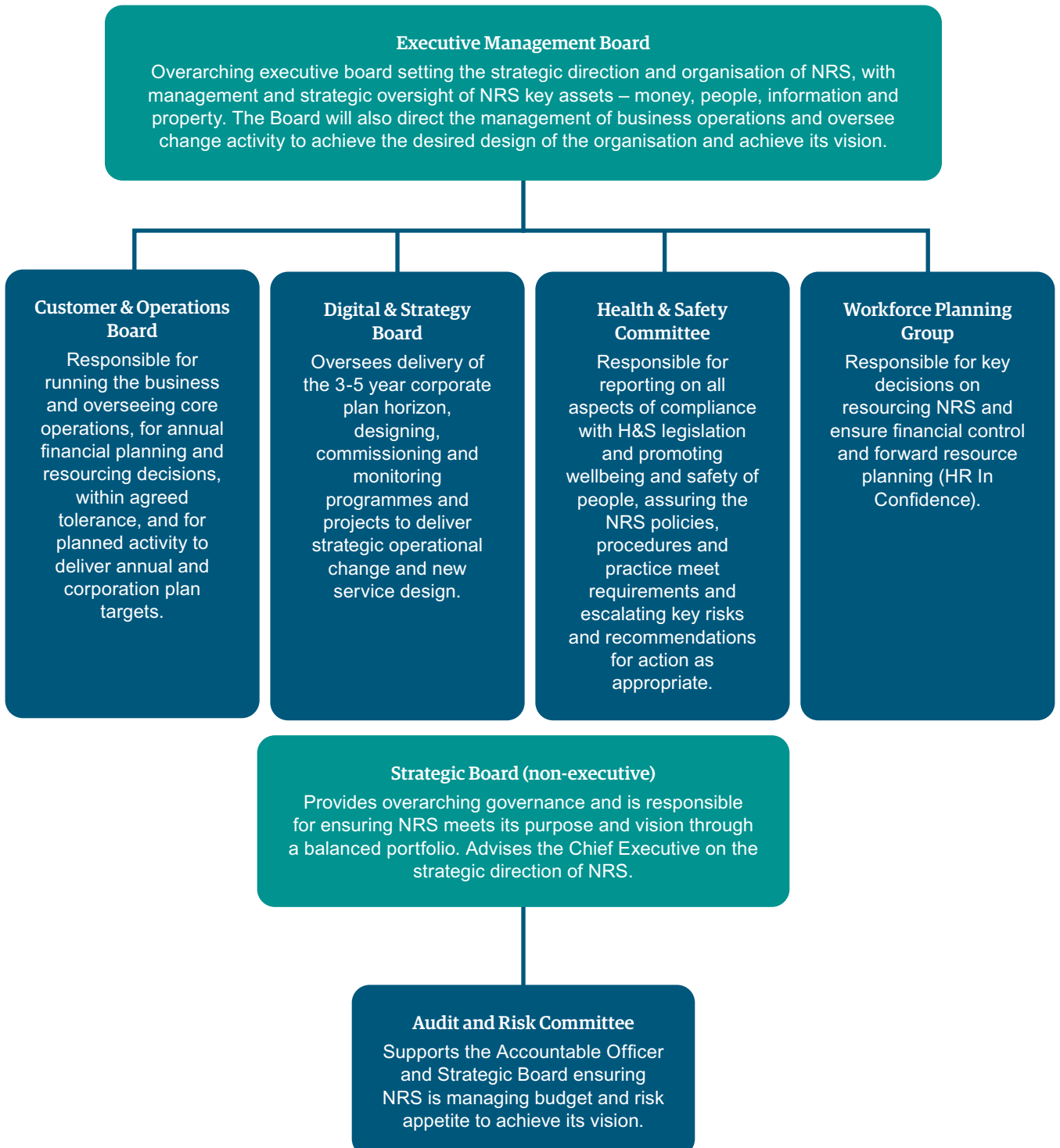
Signed by the authority of the Scottish Ministers  
Dated 6 June 2012

## APPENDIX A - Key Performance Indicators

KPI Description	2019-20	2018-19
Online orders for certificates are dispatched within 15 days	99.90%	99.98%
Phone or postal orders for certificates are dispatched within 8 days	99.80%	99.99%
In person orders for certificates are dispatched within 5 days	100%	100%
ScotlandsPeople customer enquiries are responded to within 3 working days	99.20%	98%
Historical and legal search services enquiries are responded to within 20 working days	99.70%	99.30%
Customer orders, for records held on site to be fulfilled within 30 minutes.	96.60%	95.90%
Customer orders for records held off site to be fulfilled within 24 hours.	99.90%	99.80%
Archive Accessions and Cataloguing Assessments in 5 days 2019-20	100%	Not Available
All of our statistical publications are delivered on time in line with our published publication schedule	100%	97%
Cataloguing will commence for 90% of records within 24 months of accession.	82%	Not Available
40-50k records will be catalogued per year.	86,332	46,718
98% of invoices are paid within 10 working days of receipt	99%	98.90%
95% of FOI requests are responded to within 20 working days of receipt	98.70%	98.20%
Ministerial correspondence is responded to within 20 working days of receipt	95%	87.50%
All formal complaints are responded to within either 5 days of receipt (Stage 1) or 20 working days (Stage 2)	98%	88%
The systems and channels through which we deliver our services are reliable, responsive and secure	99.90%	99.82%

## APPENDIX B - Corporate Governance Framework

A summary of our Corporate Governance framework through 2019-20 is as follows.



Further details on the remit, operation and membership of each Board is set out below.

## Strategic Board

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

The Board Chair is the NRS Chief Executive and membership includes the Executive Management Board (see below) and the following NRS non-executive board members:

- Bill Matthews
- Catherine McFie
- Colin Ledlie
- Gordon Shipley
- Mandy Gallacher

The non-executive directors provide an external and independent perspective on our work. The board meets quarterly and met four times in 2019-20. The minutes of the meetings are published on our website [here](#).<sup>45</sup> The board delegates certain tasks to the Audit and Risk Committee, who report back regularly on these activities.

## Audit and Risk Committee

Our Audit and Risk Committee (ARC) provides independent and informed support to me by overseeing and monitoring our corporate governance, risk, value for money and internal control systems. Membership of ARC during 2019-2020 was:

- Colin Ledlie, Committee Chair and non-executive director
- Mandy Gallacher, non-executive director (final meeting as a member of the board September 2019)
- Bill Matthews, non-executive director
- Christine Martin, non-executive director (First meeting November 2019)

<sup>45</sup> <https://www.nrscotland.gov.uk/about-us/corporate-governance>

Other regular attenders were NRS Chief Executive, NRS Accountable Officer, NRS Head of Strategy and Planning, NRS Head of Business Management, NRS Chief Finance Officer, External Auditors (Audit Scotland) and Internal Auditors (Scottish Government Directorate of Internal Audit and Assurance).

The chair and one of the other members have recent, relevant financial experience in line with the HM Treasury code of good practice on corporate governance. Our ARC meets quarterly and met four times in 2019-20. The minutes of the meetings are published on our website [here](#).<sup>46</sup>

Our ARC routinely considered and offered insight and challenge to reports relating to risk and risk management, information management, internal audit and internal assurance. Additional notable reports provided to the ARC related to in depth reviews of risk regarding:

- Census Deep Dive Follow-up report in May 2019
- NRS Census Risk Management in November 2019
- Cyber Security in November 2019
- Estates Deep Dive and follow up report (including physical preservation) in March 2020
- Census Risk Management (three risk themes scrutinised) in March 2020

Our ARC provided our Strategic Board with a written minute of each quarterly meeting. All matters were reported openly, and no business required a confidential addendum or closed minute relating to commercial or personal sensitivities. This year, the ARC provided its opinion in its annual report to NRS confirming its 'reasonable assurance' that there is an adequate level of control and governance in place across NRS and that matters arising during the year have been, or are being, addressed by management.

Each year, our ARC reviews its own effectiveness, and the chair reports the results along with a summary of the committee's activities to our strategic board in an annual report.

After appropriate consultation with me and other Executive Directors, an annual programme of work with our internal auditors is commissioned. ARC provides assurance on planned activity and the findings of these audits to Chief Executive, Accountable Officer and the NRS Strategic Board. The programme is risk-based and, as well as seeking to assess the proper operation of the system of internal control, focusses on what might prevent the successful achievement of the corporate objectives. Our ARC reviews the reports from that programme and monitors actions from audit recommendations to ensure their completion.

<sup>46</sup> <https://www.nrscotland.gov.uk/about-us/corporate-governance>

Our ARC has considered the annual report and accounts and I have taken account of, and confidence from their comments and observations prior to signing this governance statement and other parts of the annual report and accounts.

## Executive Management Board

Chaired by the Chief Executive, the Executive Management Board (EMB) is the overarching executive governance for NRS setting our strategic direction with management and oversight of our key assets. It sets the strategic financial profile, building organisational capability and capacity through our people, overseeing use of and safeguarding information assets. EMB directs the management of business operations and oversees the change activity to achieve our corporate vision.

During 2019, our EMB met monthly but moved to meetings every six weeks in early 2020. Copies of the minutes of the meetings are published on our website [here](#).<sup>47</sup> The membership of EMB is as follows:

- Paul Lowe \*, Chair, Chief Executive, Registrar General, Keeper of the Records of Scotland (from 17 December 2018)
- Anne Slater\*, Director of Operations and Customer Services (including Registration Services from 25 June 2012, including Registration Services from 13 October 2019)
- Linda Sinclair \*, Director of Corporate Services and Accountable Officer (appointed Accountable Officer 21 November 2018)
- Sam Bedford \*, Director of IT Services (from 30 October 2017 to 3 August 2019)
- Laura Lucas\*, interim (from 14 June 2019) and Director of IT Services (from 17 December 2019)
- Laura Mitchell \*, Director of Information and Records Services and Deputy Keeper of the Records
- Amy Wilson\*, Director of Statistical and Registration Services (from 23 May 2012 to 11 October 2019)
- Pete Whitehouse\*, Director of Statistical Services (from 1 October 2019)
- Carla McHendry\*, Delivery Director (appointed 14 January 2020)
- Steven Hanlon, Chief Finance Officer

\*decision making members

<sup>47</sup> <https://www.nrscotland.gov.uk/about-us/corporate-governance>

Delivery of the Census Programme is also accountable to EMB with the Board having instigated regular additional meetings from 14 January 2020 to oversee programme delivery, take key decisions, direct activity and resolve strategic issues faced. In [July 2019], the Chief Executive took on the role of SRO for the Census Programme and NRS Directors agreed direct responsibilities and accountabilities for the delivery of all key elements of the programme.

## Digital and Strategy Board

Our Digital and Strategy Board (DSB) oversees, aligns and coordinates the portfolio of investment activity, programmes and projects to help achieve our strategic and digital transformation across our services. The DSB is accountable to our Executive Management Board; from which it receives its delegated authority and through which any changes to its Terms of Reference (ToR) must be approved. The ToR is reviewed annually as a minimum to test currency and effectiveness and is available on request. Decisions and issues must be escalated to the Executive Management Board when the Digital Board's tolerances have been reached. The membership of DSB is as follows:

- Linda Sinclair\*, Director of Corporate Services and NRS Accountable Officer (Chair)
- Laura Lucas\*, Director of IT Services (Deputy Chair)
- Eleanor Stratford\*, Head of NRS Customer Engagement and Communications
- Steven Hanlon\*, Chief Finance Officer
- Carla Mchendry\*, Delivery Director (from meeting on 13/2/2020)
- Pete Whitehouse\*, Director of Statistical Services
- Laura Mitchell\*, Director of Information & Records Services and Deputy Keeper
- Gerry Donnelly\*, Head of Commercial Services & Business Development
- Anna Krakowska, Head of Strategy and Planning
- Poilin Ni Chonghaile, Head of Estates
- David Munro, Interim Head of IT Services Programmes and Projects
- Matthew Sinclair, Interim Chief Technology Officer
- Beverley Gardiner, Head of Census Programme Commercial and Contract Management
- Business Management Unit, Corporate Secretariat/BMU

\*decision making members

Our DSB met four times during 2019-2020 (21 May 2019, 25 September 2019, 13 November 2019 and 13 February 2020).

## Customer and Operations Board [COB]

Our Customer and Operations Board (COB) monitors performance and takes corrective action to maintain and improve delivery of all of our operational services and their target commitments. The COB is also accountable to our Executive Management Board; from which it receives its delegated authority and through which any changes to its Terms of Reference must be approved. The ToR is reviewed annually as a minimum to test currency and effectiveness and is available on request. Decisions and issues must be escalated to the Executive Management Board when the Customer and Operations Board's tolerances have been reached. The membership of COB is as follows:

- Anne Slater\*, Director of Operations and Customer Services (chair)
- Rod Burns\*, Head of Registration Services & Deputy Registrar General
- Alan Ferrier\*, Head of Demographic Statistics & Vital Events
- Bruno Longmore\*, Head of Depositor Liaison
- Gillian Mapstone\*, Head of Records and Archives Engagement
- Claudette Jones\*, Chief IT Operations Officer
- Jane Milne\*, Head of Customer Services Operations
- Sheena Maguire\*, Head of Communications, Marketing and Social Media
- Anna Krakowska, Head of Strategy and Planning
- Angela Sim, NRS Accountant
- Business Management Unit, Corporate Secretariat/BMU

\*decision making members

Our COB met seven times during 2019-2020 (25 April 2019, 23 May 2019, 27 June 2019, 22 August 2019, 24 October 2019, 22 January 2020 and 12 March 2020) and considered a range of operational matters relating to key performance indicators, business improvement, IT services performance and business continuity maturity.



## Joint Partnership Board

The Joint Partnership Board meets quarterly and consists of the Chief Executive Officer, the Director of Corporate Services, and representatives from Human Resources and the Council of Scottish Government Unions.

The Board provides NRS Executive Management Board with the opportunity to consult with the trade unions at the formative stages of NRS organisational policy development, both at strategic and operational level, and to discuss any NRS specific issues.

## Health and Safety Committee

This year we had a full review of our health and safety arrangements. This was done by an external contractor with recommendations for improvements made.

During COVID-19 the Incident Management Team took over the role of the Health and Safety Committee to enable implementation of the Health and Safety Review recommendations regardless of the lockdown and outbreak related constraints.

## Scotland's Census 2022 Programme Board

Scotland's Census 2022 Programme Board provides the programme with overall strategic direction, ensuring alignment across the programme elements and overseeing the delivery progress of the programme. It holds the programme to account in delivering the benefits, high-level milestones and end to end plan within budget and on time and will also support the programme in achieving its objectives by providing guidance and constructive challenge on the matters brought before it. It also acts as an escalation point for programme decisions.

The membership of board is as follows:

- Paul Lowe, Chief Executive, Registrar General, Keeper of the Records of Scotland and Census Programme Sponsor(chair)
- Pete Whitehouse, Director of Statistical Services Census Director of Statistical Design, Processing and Outputs
- Anne Slater, Census Director of Collection and Operations
- Linda Sinclair, Director of Corporate Services and Accountable Officer
- Laura Mitchell, Director of Information and Records Services
- Laura Lucas, Director of IT Services

- Carla McHendry, Delivery Director
- Steven Hanlon, Chief Financial Officer
- Lesley Smillie, Census Programme Director
- Brian Johnston, Census Deputy Programme Director
- Jonathan Pryce, SG Board Member (Director, Culture, Tourism and Major Events)
- Mark Hare, Finance Business Partner
- Elise Black, SG, Deputy Director, Finance Programme Management
- Roger Halliday, SG Board Member (Digital Directorate)
- Anne Moises, non-executive director
- Catherine McFie, non-executive director
- Bill Matthews, non-executive director

The board met nine times during 2019-20 (1 May 2019, 25 June 2019, 13 August 2019, 17 September 2019, 15 October 2019, 19 November 2019, 17 December 2019, 21 January 2020 and 18 February 2020).

## Other committees and forums

EMB may appoint and delegate duties to sub-committees or forums as necessary to enable it to fulfil its responsibilities. Their following sub-committees operated during 2019-20:

- Business Continuity Co-ordination Group: to coordinate and oversee business continuity planning across the organisation
- Health and Safety Review Committee: to oversee an independent review of Health and Safety in NRS (which reported in late January 2020) and to oversee implementation of recommendations
- Staff Engagement Network: a network created to engage and inform people across NRS and provide input and feedback to the Board
- Workforce Planning Group: monthly meeting comprising the Chief Executive, Accountable Officer and Chief Finance Officer, supported by HR, to take key decisions on resourcing NRS and ensure financial control and forward resource planning

## APPENDIX C - Meeting Attendance

Attendance at the boards and committees during 2019-2020 was as follows

Total number of meetings	3	4	8	4	7
Board/Committee	Strategic Board	Audit & Risk Committee	Executive Management Board	Digital & Strategy Board	Customer & Operations Board
<b>NRS Directors</b>					
Paul Lowe , Chair, Chief Executive, Registrar General, Keeper of the Records of Scotland (From 17 December 2018)	3	4	7	1	N/A
Anne Slater, Director of Operations and Customer Services (including Registration Services from 13 October 2019)	2	N/A	5	0	0
Linda Sinclair , Director of Corporate Services and Accountable Officer (appointed Accountable Officer 21 November 2018)	2	4	8	3	N/A
Sam Bedford , Director of IT Services (from 30 October 2017 to 3 August 2019)	0	N/A	1	1	N/A
Laura Lucas, interim (from 14 June 2019) and Director of IT Services (from 16 December 2019)	2	N/A	7	3	N/A
Laura Mitchell, Director of Information and Records Services and Deputy Keeper of the Records	3	1	7	3	N/A
Amy Wilson, Director of Statistical and Registration Services (from 23 May 2012 to 11 October 2019)	2	1	3	1	N/A
Pete Whitehouse, Director of Statistical Services (from 17 September 2019)	1	N/A	5	0	N/A
Carla McHendry, Delivery Director (appointed 15 January 2020)	1	1	1	1	1
Steven Hanlon, Chief Finance Officer and Accountable Officer	3	4	8	1	N/A
<b>NRS Non-executive Directors</b>					
Catherine McFie	3	N/A	N/A	N/A	N/A
Colin Ledlie	2	4	N/A	N/A	N/A
Gordon Shipley	2	N/A	N/A	N/A	N/A
Mandy Gallacher	3	1	N/A	N/A	N/A
Bill Matthews	3	3	N/A	N/A	N/A
Christine Martin, Audit & Risk Committee member	N/A	1	N/A	N/A	N/A
Anne Moises , Census Programme Board member	N/A	N/A	N/A	N/A	N/A