



SCOTTISH
CHILDREN'S REPORTER
ADMINISTRATION

SCRA ANNUAL ACCOUNTS 2025/2026

Care, Connect, Protect



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1. Performance Report

1.1 Performance Overview

1.1.1 Introduction

The Scottish Children's Reporter Administration (SCRA) is a national body focused on children and young people most at risk. SCRA was formed under the Local Government (Scotland) Act 1994 ('the Act') and became fully operational on 1st April 1996.

The Children's Hearings System provides the operational setting in which SCRA and our partner agencies work. The aim is to provide a safety net for vulnerable children and young people, and deliver tailored solutions which meet the needs and rights of the individuals involved, while helping to build stronger families and safer communities.

SCRA's main responsibilities as set out in the Act are:

- To facilitate the work of Children's Reporters;
- To deploy and manage staff to carry out that work;
- To provide suitable accommodation for Children's Hearings.

SCRA's structure

SCRA operates in every one of Scotland's 32 Local Authority areas, with each of these areas covered within one of nine operational "localities": Ayrshire; Central; Glasgow; Grampian & Northern Isles; Highland, Moray & Eilean Siar; Lanarkshire, Dumfries & Galloway; North Strathclyde; South East; and Tayside/Fife. Each locality has local managers who report to one of two Senior Operational Managers on SCRA's Executive Management Team.

SCRA also has a Head Office, predominantly based in Stirling. This undertakes both corporate functions (including HR and payroll, Digital/IT, Property & Estates, Procurement, Finance and Press & Communications) as well as other centralised functions including Practice & Policy, Information Governance, Research, Planning and Change Management.

For more information about what we do and how we carry out our role visit www.scra.gov.uk. Further information is also contained within the rest of this report, particularly the Accountability Report.

Our Vision, Mission and Values

Our Vision

Children and young people in Scotland will be cared for, included, respected and safe with opportunities for a positive future.

Our Mission

Together, we protect and uphold the rights of Scotland’s children and Young People, making decisions in a compassionate, inclusive and trauma informed way.

Our Values

Our values are the shared motivations, beliefs and behaviours that underpin all that we do.

Supportive - We work with kindness to support children, young people and families, our partners and each other.

Child Centred - The rights and voice of children and young people are at the heart of everything we do.

Respectful - Everyone is respected and treated fairly, inclusively and lawfully.

Accountable - We are responsible for our decisions, our ethics and our learning.



SCRA’s Strategic Aims

SCRA’s 2024-27 Corporate Plan sets out four strategic aims.

Our Strategic Aims

The Best Experience – This will be delivered through our Care Programme

We will influence and implement policy and practice that enables us to work in a way that is compassionate, rights based and inclusive.

Clear Communications – This will be delivered through our Connect Programme

Our systems, properties and communications will be designed to ensure safe interaction, clear understanding and be accessible to everyone who uses them.

The Best Service – This will be delivered through our Protect Programme

Children and young people will have the most effective and efficient route through the Hearings System. Our services will be fair, inclusive and informed.

People who Care, Connect, and Protect – This will be delivered through our Workforce Plan

A trauma informed workforce who are valued, skilled, and motivated to deliver the best service for children, young people and families.



SCRA’s Strategic Framework

The Corporate Plan’s aims and objectives are delivered in the Business Plans by the supporting strategies and programme framework.

Strategies and action plans are reviewed on a regular basis to ensure they are fit for purpose. Reports are prepared for EMT for review and are submitted to SCRA’s Board on a quarterly basis for assurance – ahead of this, reports are now also reviewed by the newly introduced Planning and Performance Committee.

Our Strategic Framework

Everything that we do is underpinned by our values, seeks to deliver on our aims and objectives and aspires to meet our vision. Our organisation’s vision maps through to the Scottish Government’s National Outcomes.

Scottish Government National Outcomes	Children and Young People	Fair Work & Business	Communities	Culture	Education	Environment	Health	Poverty	Human Rights
Our Vision	Children and young people in Scotland will be cared for, included, respected and safe with opportunities for a positive future.								
Our Mission	Together, we protect and uphold the rights of Scotland’s children and Young People, making decisions in a compassionate, inclusive and trauma informed way.								
Our Values	Supportive	Child Centred		Respectful			Accountable		
Our 2024-2027 Strategic Aims	The Best Experience Care	Clear communications Connect		The Best Service Protect			People who Care Connect and Protect		
Our Delivery Framework	Our Corporate Plan Aims Our Business Plan Objectives Delivered through our Programme Framework - Care, Connect, Protect Supported by our organisational strategies								

1.1.2 Chief Executive's Foreword

Welcome to SCRA's 2025/26 Annual Report and Accounts, which reflects the second year of the 2024-27 Corporate Plan.

The Corporate Plan has four key aims, to deliver what will provide children, young people and their families with the best and most efficient experience of the Hearings System, and will ensure that everyone who works to deliver that service is skilled, valued and motivated to do so.

The first year of that plan was the 2024/25 Business plan and was a year focused on exploration, testing and collaboration for improvement.

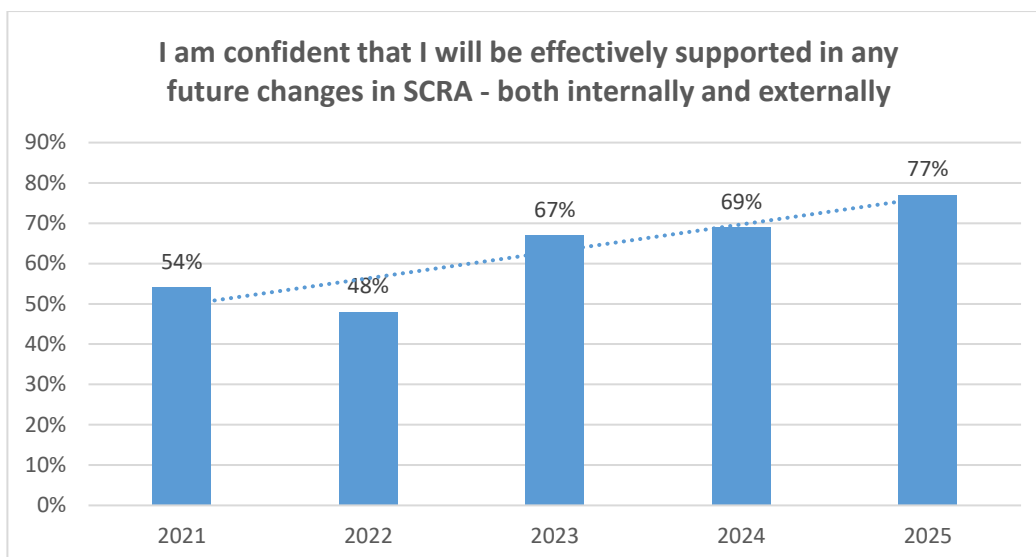
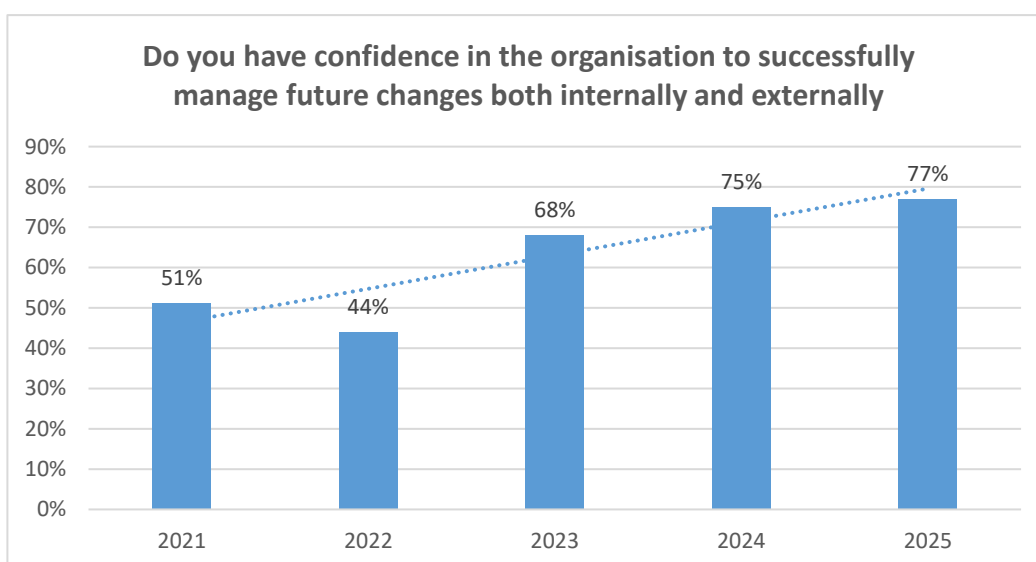
In the second year, 2025/26, we were able to build on the learning from year one and plan carefully for taking improvement into the service, based on data and evidence and work alongside multi-agency partners to consider and develop broader initiatives ahead of new legislation being implemented.

The KPI section within the Performance Analysis provides insight into the operational delivery of the critical core service that provides the foundation and backdrop to what we do as an organisation while at the same time attending to and striving for improvement.

Approach to Change

Change has been a major area of activity for SCRA. Since the publication of the Independent Care Review and the Promise, the incorporation of the United Nations' Convention on Rights of a Child (UNCRC) in Scotland, the subsequent build-up of momentum around legislative change as well as the strong internal programmes of work within SCRA transcending digital technologies (including our work to become a trauma informed organisation and our ongoing improvement imperatives and Corporate Parenting work), it is clear that managing change effectively needs to be a major organisational priority. We established a programme team in 2020, initially in order to create capacity and capability in order to Keep the Promise. This has now widened considerably in order to provide support and expertise in all aspects of change initiation, project planning, management and delivery. The programme team has undertaken extensive training and is now a specialised cadre within the service that can be deployed into an increasing number of arenas across SCRA to support change and improvement.

We are seeing the benefits of this investment across the service. This year's staff survey shows further improvements in confidence and understanding about the nature of change in SCRA, how it impacts on individuals, their sense of being supported through change and their confidence in the organisation to effectively deliver change.



Digital Enablement

Hardening of systems to replace deprecated systems has been a key feature of the year. A national roll-out of new Non-Disclosure and Hearing Information Packs took place over quarters three and four, requiring a full organisational response with improvements to system, process and approach. This was successfully implemented and supported by cross-team support.

Early work has begun to develop a portal for children and young people to interact with SCRA to enable them to access information, papers, set preferences etc. This work will continue into 2026/27 to deliver a proof of concept.

Improvement and reform

Close working with Scottish Government and partners has allowed influence, insight and preparation for the legislative changes ahead. Implementation plans for the Children's Care and Justice Act 2024 (CCJA) became clearer throughout the year, allowing for planning and internal recruitment.

The Children (Care, Care Experience and Services Planning) Bill (now Act) (CCCESP) was laid before Parliament following a huge effort of consultation, collaboration and planning. Work will begin early 2026/27 to consider implementation timeframes for this.

Our People

With an aim to better support our people through change, and confidence in managing change, work has been focused on bringing people together, looking at change, working alongside teams through change and providing lots of preparation and support ahead of any change.

A key area of work has been the review of the Children's Reporter job description and person specification – the key role in SCRA in making critical decisions about children and young people, and the need for compulsory measures. This has undergone a full programme approach in line with our work toward the Target Operating Model, led by HR and supported with a project manager. The project widely consulted across the organisation, working closely with Unison and seeking external validation of work. The project has closed and the approach reviewed. This will be the approach taken in 2026 to the next role review.

Moving forward

The Business Plan for 2026/27 was published in May following a full development session in October that critically analysed where the organisation was, and planned to be, over the three year Corporate Plan, and considered what was required in detail of the final business plan to deliver that.

Work is already underway in considering the 2027-30 Corporate Plan and ensuring that we are well positioned to have this in draft by autumn to allow detailed planning of year one.

Principal Reporter
Neil Hunter

1.1.3 Business Plan

SCRA's 2024-27 Corporate Plan sets out the strategic direction for the organisation under four aims.

- **The Best Experience**
We will influence and implement policy and practice that enables us to work in a way that is compassionate, rights based and inclusive.
- **Clear Communications**
Our systems, properties and communications will be designed to ensure safe interaction, clear understanding and be accessible to everyone who uses them.
- **The Best service**
Children and young people will have the most effective and efficient route through the Hearings System. Our services will be fair, inclusive and informed.
- **People who Care, Connect, and Protect**
This will be delivered through our Workforce Plan – a trauma informed workforce who are valued, skilled, and motivated to deliver the best service for children, young people and families.

These aims are actioned through three annual Business Plans, and this report covers the second of these, 2025/26.

Ten key objectives were identified to take forward the work in the second year of the Corporate Plan. Section 1.2 Performance Analysis takes a more detailed look at each.

The Business Plan is managed through an online project system with dynamic live reporting. The actions are all tracked, updated and reported to comprise a quarterly report to the Executive Management Team and to the Board to show progress, describe issues and identify risks.

Each objective contains multiple actions that sit across a range of organisational strategies and plans with a robust programme framework for delivery in place.

1.1.4 Performance Summary

Progress has been seen against each of the objectives in the Business Plan and a range of evidence and examples have been provided in section 1.2 below. Further work sitting alongside, around and supporting the delivery of these takes place within the organisational strategies, and through our core operating environment with each locality delivering that service, working with partners and supporting the organisation in delivery of its objectives through nine locality plans.

SCRA is on an improvement journey along with the rest of the partners all working to deliver the care system in Scotland – and the Children’s Hearing System within that.

Programmes

In support of our ambition to improve the service and experience to children, young people and families, working within current resources and to current legislation, SCRA embarked on a plan to develop a Target Operating Model for the organisation, setting a vision for the future across three different time periods. The first horizon, by the end of 2024, covered stabilising the current process and working. A second horizon by 2027 covers taking on a programme of improvement within the current legislative context. A final third horizon by 2030, in line the Promise, delivers the model to implement the legislative change as set out by different Acts through Parliament.

As planned, in year one we were able to deliver the first ‘step change’ through thorough evaluations, approvals and implementation of key pieces of work. The second year has been taking this work into the next stages, with a defined and approved Target Operating Model to work towards.

A third assurance review was carried out by Portfolio, Programme and Project Assurance within Scottish Government providing us with a positive level of assurance and findings at Amber/Green, providing assurance around our approach to change and implementation as well as a set of helpful recommendations, all of which have been taken into the work.

Across the Business Plan work has progressed as planned. It has been a big and key year for digital delivery with the deprecation of a key system dictating a national change over to a new one. With that, the opportunity was taken to embrace further improvements that could be made at the same time in terms of the system, the processes and the approach. This was a cross-organisational change that was well-planned, supported and delivered.

With the introduction of a Corporate Parenting manager, renewed momentum can be seen in this activity with greater coordination and leadership to take forward this important work to support children, families and young people.

Building on the strong foundations built in the previous year between the different programmes of work running in the organisation, a number of workshops were held to consider how this could be further strengthened through the introduction of a portfolio framework, building on current governance but giving better effect to sizing and scaling, cross-organisational resourcing and prioritisation. This will be fully implemented in 2026/27.

People

People continue to be SCRA's greatest asset and are widely recognised as the experts in their field. Through drawing on that expertise and by working collaboratively across the organisation, we continue to deliver rich responses to external consultations, co-designed processes and new ways of working in the Children's Hearings System to continuously improve our service to children, young people and families. We started our preparations into how we will support and resource our people to meet the changing legislative landscape facing the Children's Hearing System and we will continue to assess the needs of our staff as those changes embed into our service model. Following conclusion of the review of the Children's Reporter Job Description we have committed to reviewing further core job descriptions in a scheduled and planned way, so that these also remain current and reflective of roles within SCRA. A plan to review operational job descriptions over the next few years has been agreed, and will commence with our Assistant Reporter role.

We have also continued to have a key focus on supporting the wellbeing of our workforce including the development of our first Wellbeing Strategy – this includes widening our employee benefits offering to support financial and physical wellbeing including discounted gym membership and access to mortgage advice. Our commitment to creating an inclusive and respectful workplace continued, and we were delighted to achieve LGBT Youth Scotland Charter status, including being recognised for some of our policy commitments and actions.

Policy

The legislative landscape continued to be a complex and busy environment, as the implementation of one Act was planned for (CCJA) and the planning of a new Bill to be laid in parliament was developed (CCCESP). This took an enormous multi-agency effort working alongside Scottish Government.

SCRA has a CCJA Implementation Project Group looking at the Scottish Government's implementation plans and all the work SCRA needs to do in order to transition smoothly across to this new legislation.

The Children (Care, Care Experience and Services Planning) (Scotland) Act 2026 was unanimously passed as a Bill in March 2026 and received Royal Assent in May 2026. The Act is wide-ranging and covers the experience of a child across Scotland's 'care' systems. It is much broader than the Children's Hearings System. SCRA is currently planning for the implementation of the Act as well as for any project work to develop and test ideas and approaches, which might be needed in advance of implementation.

The Hearings System Redesign Board has met regularly to oversee the non-legislative improvement work that has been taking place as well as to understand the operating context of the system.

1.1.5 Key Issues and Risks

The key strategic risks tracked throughout 2025/26, and a summary of their mitigations (controls and actions), are below. CSAS is SCRA's core case management system.

Risk	Mitigations
IT security measures are insufficient to prevent a successful cyber-attack on SCRA case information which results in loss of data which cannot be recovered.	Cyber Essentials Plus certification for SCOTS network Annual penetration testing of CSAS Cyber review against Scottish Public Sector Cyber Resilience Framework v1.2 Data Protection review CSAS support and maintenance contract controls Disaster recovery procedures Membership of Cyber-security Information Sharing Partnership (CiSP) Annual review of cyber security policy
Joint future partnership between SCRA and Children's Hearings Scotland (CHS) is not adequately defined and agreed.	Digital Change Advisory Board (DCAB) Legal ownership agreed Audit testing of key systems and recommendations Digital Delivery Plan Licensing and software agreements Change Configuration Board (CCB) Shared investment profile between SCRA and CHS
Inability to spend CCJA-preparation capital and revenue allocations due to lack of specificity of the necessary adaptations to facilities and systems for referral of 16 and 17 year olds, with the result that sub-optimal solutions reduce the efficiency of staff and the quality of service when the legislation is implemented.	Board-approved annual property programme Regular reporting to Executive Management Team (EMT) and the Board on capital projects Regular dialogue with Sponsor Team and SG Finance on use of CCJA funding Agreed criteria for CCJA spend Regular dialogue with Principal Reporter/CEO, Senior Operational Managers and Head of Practice and Policy on impacts of CCJA implementation on the estate and IT systems DCAB and CCB oversight of digital plan delivery Digital Team engagement in Programme activity

Risk	Mitigations
<p>Uncertainty about the implementation of Children (Care, Care Experience and Services Planning) Bill/Act impacts our ability to plan and prepare adequately to meet our future needs.</p>	<p>Good partnership-working model with SG in the lead up to implementation Internal assessment of impacts of legislative change including Practice team and Policy and Public Affairs Manager Development and implementation of Target Operating Model People Strategy Workforce Planning Portfolio Management Framework (was Programme Management Framework) Change Manager and Change Strategy Communications and Engagement Strategy Redesign Board Organisational Development (OD) Team and Digital Champions</p>
<p>SCRA is unable to flexibly and quickly deploy resources to where they are required in order to deliver a national service locally.</p>	<p>Continue to ensure the workforce has the appropriate skills and learning opportunities to maintain confidence in service delivery Agile working policy Absence management Workforce planning to build the required capacity across the organisation Role-based access controls (RBAC) to CSAS to enable movement of casework Good recruitment decisions and filling vacancies quickly Predicting gaps in capacity using data, planning and analytics OD team oversight to ensure teams are appropriately skilled and developed to maximise resilience Skills mix across the organisation developed to support the Target Operating Model</p>
<p>Lack of progress/focus on environmental and sustainability plans/actions within 2024-2027 (Corporate Plan period) results in failure to meet stakeholders' expectations around reporting on and reducing SCRA's carbon footprint.</p>	<p>Annual environmental reporting to Board and Scottish Government Sustainability review Strategic Sustainability Group Environmental Ambassadors Group Sustainability included in all locality plans and Business Plan Year-long environmental awareness campaign with monthly spotlights on different areas All procurement exercises recognise environmentally sustainable practices where possible All property projects include environmental assessments/sustainable works where appropriate</p>

Risk	Mitigations
<p>Scottish Government's published budgets do not meet SCRA's needs, resulting in uncertainty over the extent to which in-year funding can support SCRA's delivery on its corporate and business plan objectives.</p>	<p>5 year financial plan Regular and frequent reporting to Chair, wider Board and Audit and Assurance Committee on budget monitoring and budget-setting Audit reviews of financial sustainability arrangements Regular officer and Board dialogue with Ministers and Scottish Government (Director of Children and Families, Sponsor Team, Finance Business Partners) Continue to demonstrate and evidence SCRA's relevance to ministerial policy outcome ambitions and core statutory duties</p>

Details of the risk management arrangements are set out in the Governance Statement in section 2.3.

1.2. Performance Analysis

1.2.1 Business Plan 2025/26

The following section provides further detail of the agreed objectives set in the Business Plan 2025/26 with a summarised update of progress against each. SCRA's Board received quarterly updates against the objectives, and an annual round up in June. Additionally, the Board receive an annual progress report against the measures set out in the Corporate Plan, providing assurance of progress supported by data and evidence.

The below analysis sets the ten objectives against the Strategic Aim to which they relate.

Aim 1 - The Best Experience

We will influence and implement policy and practice that enables us to work in a way that is compassionate, rights based and inclusive.

OBJECTIVE 1: Legislative Change and our Practice: We will fully prepare for changes to practice, policy and legislation through a deep analysis of impact and the development of training, direction and support.

Progress in year 2

The policy landscape for children and public services that work for children in Scotland has built up over many years, and continues to expand. The Children's Hearings System, and within it SCRA, forms a key part of this landscape. 2025/26 has had a continued focus on collaborative improvement and legislative reform as the Children (Care, Care Experience and Services Planning) Bill moved through the parliamentary process.

Children (Care, Care Experience and Services Planning) Bill (now Act) (CCCESP)

SCRA was fully engaged with the Scottish Government (SG) in the Hearings System Redesign consultation process ahead of the CCCESP Bill being published, and continued detailed discussions following in depth analysis of likely impact and required technical amendments. SCRA gave evidence to the Education Committee in September and worked with SG up until the Bill was laid before Parliament early 2026, and was passed into legislation in March, receiving Royal Assent in May 2026.

Internally, much work has been done to ensure alignment of proposed change with our Target Operating Model, ensuring that preparatory work is planned for ahead of the Act being implemented before 2030.

Children's Care and Justice (Scotland) Act 2024 (CCJA)

Work continued during 2025/26 to prepare for the implementation of the CCJA provisions with recruitment underway for additional operational roles to support this. The internal project team has been considering the implications of the delay in implementation until early 2027, on plans, sequencing of delivery and to ensure that timing of training is right for this. Ongoing discussions with SG and partners continue.

Non-legislative improvements

The multi-agency planning and implementation group has continued to meet regularly throughout the year. Four Project Initiation Documents (PIDs) have been approved and work is underway in each of the workstreams: Planning and Preparation; Referrals; Culture; and Data and Information.

The workstreams report to the Hearings Redesign Board which is co-chaired by SG and COSLA. The referrals workstream, led by SCRA, has seen the development of the 'Champions Project' with Police Scotland, one of SCRA's biggest partners and the biggest referrer into the Hearings System. Three members of SCRA staff are seconded into police hubs to develop Police Champions, to better understand and initiate right and proportionate referrals into SCRA. There are now over 50 Police Champions across three of the divisions.

The culture workstream has published a set of principles for the Hearings System that SCRA is looking to adopt and build on internally through its own culture workstream.

OBJECTIVE 2: Our approach to Corporate Parenting will help us to Keep the Promise – rolling out improvements to support children, young people and families to feel informed, prepared and enabled to participate in the Hearings process.

Progress in year 2

SCRA is committed to being the best Corporate Parent that it can be, to delivering a service that is designed with and empowers children, young people and families and is one that recognises trauma and its impact on people, and works in ways that are sensitive to this.

Child-friendly scheduling and Keeping the Promise Commitment Standards

This is an approach to scheduling and preparing for hearings that involves liaising with children and trusted professionals in advance to ascertain preferences for day, date and mode of hearing; and speaking directly to families ahead of their hearing to ensure they are fully informed, supported and understand the process.

- Promotion of better participation of parents and family members within Hearings by offering support to attend in a trauma informed way by recognising the central importance of relationships.
- Proactively inviting children and young people to a pre-hearing visit.
- To support their preparation, children and young people were also sent their own 'scrapbook' designed for and by young people from Our Hearings, Our Voice.
- Providing practical support to overcome participation barriers and offering support and identifying children's support needs.

These projects have now been fully evaluated and approved for national roll-out as part of a suite of improvements now known as 'Family Centred Scheduling'.

Learning Leads

There is significant demand for learning and development across the sector about the Children's Hearings System – the elements within it, how professionals interact with it, and how professionals support others to interact with it.

A multi-agency project was set up to develop an online training resource to provide:

- National consistency
- Prevent duplication of effort
- Instant access materials
- Technology-supported approach to meet the demand
- Collaborative message development – working with partners to design content
- Support current high demands for training input on core topics

This work really gathered steam in 2025/26 with a core set of learning now available.

The project commenced in January 2025 and since then they have completed work on 10 training products, 2 of which were new training videos used to launch the new Learning Hub on www.scra.gov.uk in January 2026 (although as of end-March this had not yet been formally launched or promoted due to purdah restrictions, but had a full communications plan in place to launch following the Scottish election). A further 7 video products are in production and will be released on completion of the production process. The project – now in Wave 4 of content work – currently involves work on 2 further topics, bringing the content total by end June 2026 to 13 products. 1720 visits to the site had been recorded by April 2026.

152 people have watched the Introduction to the Hearings System video and 96 the 'Making a referral to SCRA for Local Authority staff'.

Quarterly webinars have been being held with over 1,800 connections so far. Many teams will come together to train and link with one connection to the webinar for the room, so the actual number of individuals attending will be a lot higher.

There is a full plan of work for the coming year with the development of the next wave.

Preparing for Hearings – magazine

2025/26 saw the successful design and rollout of the 'scrapbook' – a booklet designed by young people for young people to support them to prepare for their hearing. It provided information as well as space for them to consider any needs or preferences when coming to their hearing, where they wanted to sit and wanted others to sit, space to consider anything they wanted to get across to the panel or to log their thoughts ahead (during and afterwards).

Following feedback from young people that the scrapbook felt a bit 'young' for older young people, a piece of work was undertaken with Our Hearings Our Voice to design a 'magazine' – a version more suited to older children. This has now been finalised and is being rolled out as part of the Family Centred scheduling work.

Aim 2 - Clear communications

Our systems, properties and communications will be designed to ensure safe interaction, clear understanding and be accessible to everyone who uses them.

OBJECTIVE 3: Communications: With children, young people and communication specialists, we will further develop, evaluate and implement the types of communications that people need and the information, tools and language that supports this.

Progress in year 2

Communi-crate

Communi-crate is a communications toolkit which is being rolled out in Hearing Centres across SCRA following a successful pilot in Glasgow. It has a number of different tools for children and young people to use in their Hearing to support their participation and communication with the panel members.

Briefing packs have been prepared for teams and to share with partners ahead of local rollouts. These contain various forms of communication: from 7 minute briefings to animations, videos, instructions for use and feedback from young people. This pack is to support professionals to use the kit effectively to support young people.

Internally we have created a page which explains what the different tools are and how they can be used. You can also view a [short video clip](#) showing the tools in a Hearing room.

This has been rolled out to four localities so far with full rollout to be complete by end 2026.

OBJECTIVE 4: Digital Enablement: With children, young people and families, we will design services and ways of interacting to give more options and help enhance the Hearings experience for everyone. With our people, we will deploy improvements to enhance the internal operating systems.

Progress in year 2

Mission 1: Public-Facing Portal – Proof of Concept

This mission is looking to develop a portal for children and families to be able to interact with SCRA: to access key dates and times, important information about the process, their rights and how to provide their views before and during the hearing.

This project is digitally enabled and the first key phases driven by the digital team:

- Discovery phase progressing as planned, with core technical, user and service foundations established.
- Technical stack discovery completed, with system recommendations identified.
- Identity verification solution (Yoti) **discovery**, procurement, testing and CSAS integration complete.
- Initial user personas, misuse personas and end-to-end user journeys developed, including interactive prototypes to support engagement.
- Feature backlog and user stories prepared to support future development.

- Cross-organisational user engagement group established to lead engagement activity, with user engagement sessions with Our Hearings Our Voice undertaken in February 2026 and the Voice of Experience Reference Group in March 2026.

Moving in the next phase of this work will require a clear business-led drive, ensuring needs are met across practice, information governance, data and addressing the requirements outlined by children, young people and families. This work forms a core deliverable in the organisational portfolio for change.

Equalities, Diversity and Inclusion data capture

By law we are required to capture and report on relevant EDI data for children and young people that are part of the hearings system, to support service design, participation and exercising of rights. To better enable this capture in a structured way, development has taken place to integrate this work with work already in development around the capture of key data items that reporters require to be aware of, including preference information to support participation and to better enable SCRA to facilitate required supports, e.g. interpretation, accessible hearing suite, video link.

The first phase of the work is complete with the digital development delivered to spec. This will be tested in 2026 in one locality, working with partners from Social Work in doing so. This requires good, consistent and validated data to be sent to SCRA from partners. The initial test will be limited to prove the concept in the first instance.

- System testing commencing July 2026, marking transition from design into delivery.
- Pilot phase planned for Autumn 2026, followed by refinement and national rollout in 2027.

Mission 2: System Integration and Data Exchange – Proof of Concept

- Early scoping work has taken place bringing together the Programme team, Digital and Operational Development and data to consider scope, aims and delivery approach.
- This work is heavily reliant on partnership will and agreement, and so a key part to data has been around relationships, intelligence gathering and stakeholder engagement.
- Working kicking off early 2026/27 is to determine the key priorities for this potentially very broad and ambitious piece of work - both to consider benefits and likelihood of success.

Technical work to date has produced developed and tested mechanisms for successful exchange and SCRA is in a good position to move forward with partners.

Joint investment work with CHS

SCRA has limited ability to share data with CHS at a granular level which leaves CHS unable to analyse quality and performance to the level that they require. A joint piece of work has been initiated and first phase implemented in 2025/26 to second a CHS analyst to SCRA to work with the Digital Team on developing systems of 'safe' data that will allow deeper analysis but without contravening data sharing legislation. This is through the development of an intelligent analysis tool – currently a small scale test that, if successful, will require to be further developed, hardened and scaled.

Non-Disclosure (ND)

This programme was initiated in response to Microsoft deprecation of business-critical functionality and used as an opportunity to redesign ND and Hearing Information Pack (HIP) services with the following objectives:

- Ensure continuity of ND and HIP services.
- Deliver a streamlined, end-to-end digital process.
- Reduce operational and compliance risk.
- Standardise national processes.
- Improve staff experience and reduce duplication.

Given the extent of the work and the timelines imposed by the deprecation, the project required a relatively rapid response to the development of both the technical solution and the business process that would surround it. Opportunities were rightly taken to consider the overall process and how it could be improved when undertaking this change. A steering group led by the Head of Practice and Policy provided direction and oversight to the work and strong collaboration between teams ensured successful delivery.

A lessons learned exercise was undertaken, concluding that the ND and HIP Redesign Programme successfully delivered a nationally standardised, digitally enabled end-to-end process, ensuring continuity of critical services following Microsoft deprecation. It achieved its core objectives, improved operational effectiveness, reduced risk, and enhanced staff experience.

Operational Benefits:

- Streamlined end-to-end ND and HIP processes.
- Improved clarity of roles and responsibilities.

Feedback from managers and Digital Champions confirms that the rollout was highly successful, with strong satisfaction across training, communications, and support. Staff feedback indicates a more mixed but broadly stable experience, with variation based on locality, engagement with training, and access to support.

OBJECTIVE 5: We will use data and research to evaluate, inform and influence to ensure that change and improvement has a firm base in evidence.

Progress in year 2

Policy Forecasting

For the Children (Care and Justice) (Scotland) Act (CCJA), data has been used to estimate, where possible, the impacts of the new legislation on the Hearing System. This has been in the form of profiling the key areas of change, such as referral, Hearings and court to allow SCRA and the Scottish Government to provide the required resource for implementation. The profiles have been refreshed on an annual basis and this will again be done when the official statistics for 2025/26 have been compiled.

SCRA data has also been heavily involved in the Children's Hearings Redesign Data Workstream as part of the wider redesign work. This group is looking at the data held by stakeholders involved in the Children's Hearings System, to profile what is held and to understand any data gaps and identify any barriers that exist to data sharing between agencies.

Informed decision making

The Research Team has continued to play a vital and ongoing role in supporting several major improvement initiatives through 2025/26. Their findings, evaluation and final recommendations shaped and supported the decision to roll out nationally 'Family Centred Scheduling' – an improvement package comprising Child Friendly Scheduling (CFS), Keeping The Promise (KTP) Commitment Standards, and Hearings Arrangement process.

During 2025/26 the research team have been heavily involved in the Referrals: Enhanced Partnership Model, where Senior Practitioner resource was isolated to fully work on and support local partnerships in the referral space. Early indication during the draft analysis was that whilst a lot was being gained as a result of the work in terms of building relationships, ways of working etc., there was not enough evidence of real change and improvement to warrant the resource implications to continue – and this was confirmed in the final evaluation (May 2026). It is enormously important that we are able to demonstrate consistency in the commitment that we made to the organisation around evidence base; and that is shown here by *not* continuing with a piece of work that is not on track to deliver the intended benefits. A separate but linked piece of work, where reporters are embedded within the Police Hubs, looks to be a far more effective model.

OBJECTIVE 6: Our Environment: We will improve the look, feel and functionality of our Hearing centres, whilst also tackling our overall environmental performance through our eight key pillars for action in our sustainability action plan.

Progress in year 2

We recognise that the way we deliver our services is contributing to climate change. Our priority will be to minimise our impact on the environment and allocate our property resources in the most sustainable way both in terms of climate change but also our financial sustainability. Sustainability is a key priority for the organisation.

In 2025/26, the Strategic Sustainability Group re-confirmed the eight priority areas for action by the organisation:

- **Property Use** – Energy-efficient offices and Hearing Centres.
- **Energy Consumption** – Smarter use of our resources.
- **Travel** – Active and sustainable journeys to work.
- **Waste Minimisation** – Reduce, reuse, recycle.
- **Sustainable Procurement** – Considering the environmental, social and economic impacts of what we buy.
- **Biodiversity** – Making the most of our environment.
- **Staff Awareness, Engagement and Behaviour Change** – Developing knowledge and skills.
- **Improving Data Capture & Analysis** – Helping to track progress, identifying areas for enhancement and where to direct our efforts and resources.

In 2025/26, the Group remain focussed in their planning and implementation of the 8 pillars to meet the ambitious targets set both by the Board and by legislation, to ensure that we deliver:

- 10% to 20% reduction in our greenhouse gas emissions (GHG) from 2022/23 levels within three years.
- Zero waste to landfill by 2030.
- Net zero GHG emissions by 2045.

A Sustainability Bridge plan has been developed to guide the period until the new Corporate Plan 2027-30. This supports the 8 pillars and describes the internal actions that will be taken.

Phase 1 of that plan has been undertaken with successes in a joint event in October of the sustainability group and the Environmental Ambassadors, actions are now in all locality plans and the property improvements in year have been cognisant of the targets set.

Aim 3 - The Best Service

Children and young people will have the most effective and efficient route through the Hearings System. Our services will be fair, inclusive and informed.

OBJECTIVE 7: In the second year of our plan, Programme Protect will take our findings and successes from year one and use them to support our delivery towards our Target Operating Model. This will involve making processes and ways of working smoother and more efficient for ourselves, our partners and children and families – releasing that capacity into quality of service.

Progress in year 2

Target Operating Model (TOM) Development

The first horizon or 'step change' of our Target Operating Model has been delivered and the TOM has been further refined to pull out the next 'step change' – referrals, court and data exchange – and focussed on the delivery of high level benefits.

In support of our readiness to progress to a national rollout, a third assurance review took place in November 2025. The review was to assess the state of change readiness and capability.

The outcome of the review was again a very positive Amber/Green, with some recommendations to further strengthen the work, recognition of the progress made since the last review and feedback about observations of good practice. The recommendations focussed on change and implantation and in particular how to 'close' a change – assessment of embeddedness and measuring sustained improvement.

An action plan was developed and was sent back to the reviewers for their records and the actions are being taken forward internally and closely monitored.

Projects live in 2025/26

Roll out of Family Centred Scheduling

As referenced in Objectives 2 and 5, following objective and in-depth evaluation conducted by SCRA's research team, Family Centred Scheduling was approved for national roll-out. Alongside the rollout, and as recommended by the assurance review, a data collection/measurement exercise has been taking place – not benefits measurement as yet, but compliance measurement – to ensure that the business change directed by the roll out has been fully implemented and embedded into practice. This is an ongoing piece of work that will span both 2025/26 and 2026/27 as the rollout does not conclude until July 2026, and it is the intention to run the data for another quarter following that. As per good practice within Programmes, the rollout was 'handed over' to the change team to undertake with the localities, supported by the Operational Development team. This allowed the project managers to move on to the next set of approved projects.

Referral Project – Police Champions

Aims to promote the right referrals for the right children at the right time through effective partnership working, supporting a deeper understanding around referral practices and the development of a cohort of champions within the police.

This project really got off the ground in 2025/26 with three Reporters collocated within Police Hubs, working with them to better understand the referral test and appropriateness of referrals. Key to the aim of the project has been the training of the champions. By end of March 2026 and after training over 1,000 police officers, a cohort of 60 (self-nominated) police champions are now fully trained. Work has taken place in the past with Police Scotland and whilst improvement can be seen for a while, previous practice often reverts back – hence the difference in approach this time with the champions model providing a legacy to sustain the improvement.

As a joint project between Police Scotland and SCRA, many benefits further to those outlined in charter have been identified. Just through working closely at both a strategic and local level, we have now been able to support and influence plans for next phases of the work and have been able to consider broadening this in preparation for new legislation coming in 2026/27.

OBJECTIVE 8: Trauma-informed and skilled working will be embedded in our operational practice, aligned to the roadmap that has been developed with NHS Education for Scotland

Work progresses in SCRA in our ambition to become a trauma-skilled and responsive organisation.

Over the course of 2025/26 we have undertaken extensive training across the organisation, led by internal trainers. This has provided us with a firm foundation for the next phase of training which will be more specialised, and role-specific.

Building on our ongoing partnership with NHS Education for Scotland (NES), who have helped us in the development of our training package and plans to date, we have also been working with Resilience Learning Partnership (RLP), an organisation built on lived experience specialising in trauma skilled practice. RLP held a series of workshops with a broad range of

SCRA staff to support the development of our plans – to consider what we do well, where there are barriers and issues and ideas for future work.

We have been working with CHS as they develop their trauma programme to promote alignment and consistency of message to support children, young people and families in the service they receive.

Next Phase Planning

A key area for SCRA is taking time for reflective practice and we are considering how best to implement this and who is best placed to lead and support it. On top of this, we are looking at developing Trauma Champions within the operational teams to support staff and to offer guidance, deliver ongoing training and to work together to share best practice.

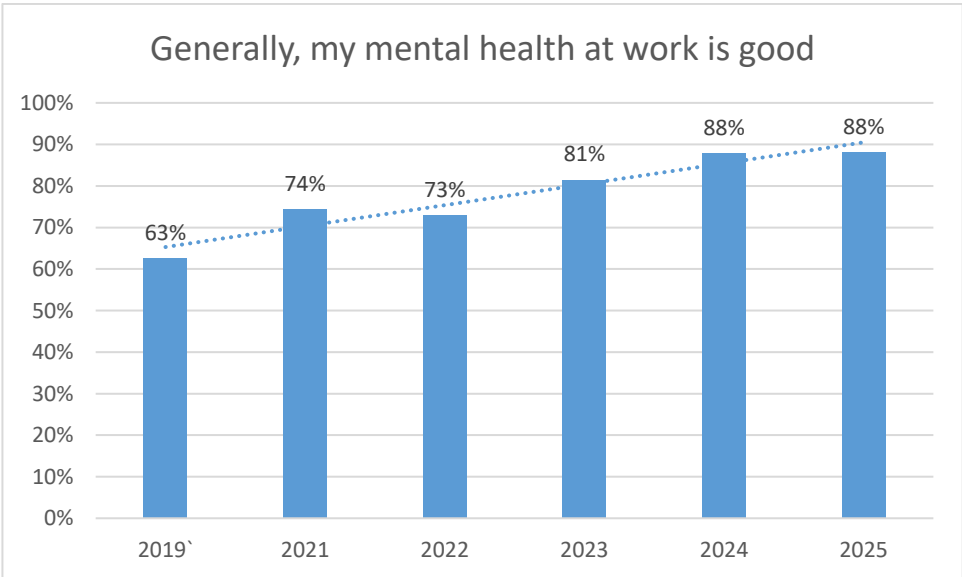
OBJECTIVE 9: Development and Wellbeing: We will provide people with learning and development to support the change ahead – recognising that personal and team resilience is key to embedding and improvement in a positive and sustainable way.

Progress in year 2

A wellbeing strategy was developed and published in SCRA. This was led by HR on behalf of the Health and Wellbeing group with consultation by the Mental Wealth Group, Managers Group Channel and Staff Survey feedback. It will be a live document and can be amended to meet need.

There is now a well-embedded programme of work across the whole organisation with Health and Wellbeing leads very active in every team.

We are seeing positive results within the all staff survey around the work that has been put into staff wellbeing.



Over the course of the year, a procurement exercise was undertaken for a provider to take forward resilience training with staff, with tenders submitted in January 2026. Following a competitive process the contract was awarded to Thrivewise and plans for course design run

through to March, with stakeholder engagement to help shape that. Delivery of training will be May to December 2026. This training is supportive of the ambition within the workforce strategy and our Target Operating Model, and captures requirements identified through surveys and management events.

One of the activities that we have been doing annually is our national virtual walking challenge – last year being our eighth. It aims to encourage connection and the health benefits of exercise and accessing nature – another great response from our staff.

OBJECTIVE 10: Inclusion and Diversity: Progress against our four organisational outcomes to support our Inclusion and Diversity work will be implemented through our Equality, Diversity and Inclusion (EDI) steering group action plan.

Governance & Delivery

- EDI Steering Group action plan continues to drive delivery across our four Equality Outcomes
- Additional capacity secured within EDI, with recruitment to a new EDI Officer role from July 2026 to strengthen delivery, reduce reliance on a single role and support the shift from operational activity to strategic impact.

Evidence, Reporting & Insight (2025–2026)

Published a suite of statutory and strategic reports, including:

- Equality, Inclusion and Mainstreaming Progress Report
- Pay Gap Report (2026)
- Employee Information Statistics Report (2026)

Progress Against Equality Outcomes

Outcome 1 – Improving Equality Data

There has been significant progress towards a single, consistent equality data solution within CSAS, aligned to national standards and partner agencies. This will enable the consistent capture of an enhanced data set to include disability, ethnicity and socio-economic insight via postcode analysis, amongst other system improvements. This builds on progress reported in the SCRA Equalities, Inclusion and Mainstreaming Progress Report (September 2025), moving from improving data collection into operational delivery.

Outcome 2 – Anti-Racism & Culture Change

Our work here is being delivered through a phased approach (learning → strategy → delivery) to ensure sustainable impact. We have established partnerships with Public Health Scotland and the Coalition for Racial Equality and Rights (CRER) to strengthen and align our approach. The Black & Asian Workers Group that was established, continues (externally facilitated), providing a dedicated safe space for Black & Asian staff and structured engagement with allies to support wider organisational learning.

Commissioning is underway for enhanced senior leadership anti-racism training in 2026, which will inform a mandatory, face-to-face programme for all staff from 2027 onwards, representing a significant organisational investment in both time and resource.

Outcome 3 – Inclusive Recruitment

An independent external audit of recruitment practices (Onvero, formerly enei) was commissioned to support our approach, providing key insights and recommendations, as well as positive foundations for us to build on. Findings are now being translated into a prioritised and deliverable action plan with HR.

Key findings from the audit highlight:

- the need to strengthen consistency in shortlisting and selection processes.
- opportunities to improve monitoring of outcomes at each stage of recruitment, enabling clearer identification of where drop-off occurs.
- barriers linked to process complexity and candidate experience, which may disproportionately impact underrepresented groups.
- opportunities to enhance employer branding and outreach, widening access and attracting more diverse candidates.

The audit also identified a number of positive foundations, including a strong organisational commitment to inclusion, and early evidence of improved diversity at application stage.

What the data tells us:

Positive progress at application stage over past year:

- Male applicants increased from 11.1% to 15.7%, with appointments rising from 6.5% to 14.1%.
- Applications from Global Majority candidates increased from 6.1% to 9.4%, exceeding the population benchmark.
- Disabled applicants increased from 7.8% to 8.6%.

These improvements demonstrate clear progress in widening access and diversifying the recruitment pipeline. Data also highlights opportunities to strengthen progression through recruitment, with lower appointment rates for some groups.

This reflects a positive shift in attraction, with the next phase of work focused on improving equity of outcomes through recruitment and progression.

Outcome 4 – Fairer Scotland / Socio-Economic Inequality

A programme of poverty awareness workshops in autumn 2025 was delivered to build organisational understanding. The next phase is focussed on embedding learning into practice. A new Equality Data approach will enable monitoring of socio-economic status via postcode analysis, strengthening insight into who we support.

LGBT Youth Scotland Charter

SCRA has successfully achieved LGBT Youth Scotland's Charter (Foundation level) for the second time (first achieved December 2019). This recognition reflects strong organisational commitment to LGBT inclusion, led by the LGBTQ+ staff group. The external feedback highlighted:

- Strong leadership visibility and staff engagement.
- High-quality policy development, including recognition of the Trans Inclusion Policy as a leading example.

The provides a strong platform to embed and extend LGBT inclusive practice across the organisation.

Accessibility & British Sign Language (BSL)

SCRA continues to play an active role in the British Sign Language Justice Advisory Group (BSLJAG), contributing to national work to improve access to justice for BSL users and supporting the delivery of the BSL National Plan 2023-2029.

Internally we have continued to deliver SCRA British Sign Language (BSL) Plan 2024-2029, supporting improved access, communication and inclusion for BSL users. There is ongoing work to embed BSL awareness and capability across the organisation, aligned to national BSL priorities.

During BSL Week 2026, SCRA launched a staff-led learning initiative featuring an internally developed finger spelling video, supporting practical learning and awareness. Nine staff members have now completed a 20-week Introduction to BSL course (Deaf Action, Feb-July 2025) and are now supporting wider organisational learning.

These activities support staff to develop practical communication skills including basic conversation, finger spelling and everyday interactions, helping to improve accessibility in practice.

Mandatory EDI Training (Cross-cutting Enabler)

New mandatory EDI e-learning introduced in November 2025 created a consistent organisational baseline of knowledge and expectations. This had a 67% completion rate achieved by 31 March 2026, representing a significant improvement on previous mandatory training uptake. Work is underway to reach 90% completion by 31 July 2026, with targeted follow-up and senior leadership oversight.

1.2.2 Financial Performance

In March 2025, following assurance from Scottish Government (SG) on available funding, SCRA's Board approved a revenue budget of £34.920m, summarised below. The operating budget and outturn do not include the annual pension adjustments shown in note 11 of the financial statements, and do not include payments in respect of unfunded pensions.

Expense Head	Budget 2025/26 £000	Outturn 2025/26 £000	Overspend/ (Underspend) £000
Staff Costs	28,298	27,220	(1,078)
Property Costs	2,517	2,273	(244)
Travel Costs	186	186	0
Other Operating Charges	3,145	3,368	223
Capital Financing	163	247	84
Other Income	(259)	(220)	39
Sub-total	34,050	33,074	(976)
Lease Payments	675	726	51
Revenue Grant In Aid	(34,920)	(33,905)	1,015
Net Expenditure	(195)	(105)	90

The £0.976m revenue underspend above arose principally due to inclusion in the staffing budget of a provision for recruitment, specifically to prepare for implementation of the Children (Care and Justice) Act (CCJA). This provision was not required in-year. As a result of this, the final revenue budget allocated to SCRA by SG, and drawn down, was £33.905m revenue.

In March 2025, SCRA's Board approved a capital budget of £4.2m as below, allowing for extensive work on SCRA's Glasgow and Dundee offices, improvements to our digital infrastructure and advancing our digital capabilities. Additional resource in-year and a change to the timing of some of the property programme enabled some acceleration of digital programme spend.

	Property Programme £000	Digital Programme £000	TOTAL £000
Initial budget	3,100	1,100	4,200
Additional in-year resource	0	487	487
Spend	(2,620)	(1,962)	(4,582)
Overspend/(underspend)	(480)	375	(105)

£0.144m capital resource was recouped by SG after year-end, reflecting the projected underspend at that time.

More detail regarding SCRA's income and expenditure can be found in the financial statements later in this report. The Statement of Comprehensive Net Expenditure shows net expenditure for the year 2025/26 of £36.685m (2024/25: £34.092m). This includes non-cash depreciation and amortisation costs of £3.611m (2024/25: £3.175m) and non-cash pension scheme finance costs of £25k (2024/25: -£199k). These non-cash items are excluded from the table above.

The Statement of Financial Position as at 31 March 2026 shows that SCRA's assets exceed its liabilities by £10.975m (2024/25: £9.359m). The largest factor in this movement is a £1.6m increase in the value of leasehold improvements arising from substantial investment in SCRA's Glasgow hearing centre. For more information on SCRA's general fund deficit, see note 19 to the financial statements, later in this report.

1.2.3 Key Performance Indicators

This section provides detail around SCRA's achievements in the year in terms of its key performance indicators and the operational context in which these have been achieved.

Summary of Key Performance Indicators

Performance Measures

SCRA has nine key performance indicators which are reported to the Board on a quarterly basis. For 2025/26, target 'a)' around initial decisions made within 5 working days is a new target, and the percentage of revenue savings achieved in the year has been removed. The annual outcomes are summarised below.

Performance measures	Target	Outcome	Prior Year
a) The percentage of initial decisions on referrals made within 5 working days of receipt	86.0%	85.6%	79.4%
b) The percentage of decisions on referrals made within 50 working days of receipt	74.0%	72.9%	72.0%
c) The percentage of referrals over 100 working days	3.7%	3.8%	3.4%
d) The percentage of Hearings scheduled to take place within 20 working days	76.0%	75.8%	69.9%
e) The percentage of working days lost to short term absence	2.0%	1.7%	1.9%
f) The percentage of working days lost to long term absence	2.0%	4.1%	3.9%
g) Variance in annual revenue spends as a percentage of the available revenue budget	1.0%	2.6%	5.4%
h) Variance in annual capital spends as a percentage of the available capital budget	5.0%	3.1%	6.1%
i) The Scottish Government efficiency savings target will be met	0.5%	Met	Met

Key: - Green: Target met or exceeded; Amber: Target missed narrowly; Red: Target missed.

(a) Initial decisions made by Reporters within 5 working days is a new target and was slightly below the 86% target (by 0.4 percentage points (pp)) and is rated as amber.

(b) Decision making by Reporters within 50 working days was up 0.9 percentage points (pp) against the prior year. It was also slightly below the 74% target and is rated as amber.

(c) On average, 3.8% of referrals were open beyond 100 working days in the year. This was marginally above the 3.7% target by 0.1pp and is rated as amber.

(d) Hearing scheduling was up 5.9pp in the year to 75.8%. The performance in 2025/26 continues the improvement seen in prior years. Performance was though marginally below the 76% target and is rated as amber.

(e) Short term absence at 1.7% was within the 2% target and was 0.2pp lower than the prior year. Short term absence meeting the target will be in part staff having more flexibility about where they work from even when they are feeling unwell, but not unwell enough to be absent from work. But this reduction may also be a result of the various health and wellbeing supports that SCRA has in place, such as Employee Assistance Programme, vicarious trauma support, menopause support etc.

(e) Long-term absence at 4.1% was up 0.2pp from the prior year and still well above the 2% target. We recognise that long-term absence remains a challenge in terms of available resources. We work closely with managers pre, during and post long-term absence to ensure that the most appropriate supports are in place to sustain the employee at work. We have trained a number of mental health first aiders and our Mental Wealth Group is particularly active across the organisation in terms of signposting supports, health and wellbeing tools and initiatives and local health and wellbeing groups are responding to Locality needs. Appropriate management of our long term cases is in place, including occupational health advice and guidance, employee assistance counselling provision, and potential ill-health retirements.

(g) Revenue spend is under-budget and amber for the year due to the updated Children (Care and Justice) (Scotland) Act implementation timetable from the Scottish Government.

(h) Despite acceleration of digital spends, SCRA modestly underspent its capital resource due to slippage in projects and additional resource being made available at Spring Budget Revision. This indicator is within target and rated as green for the year.

There are two quality measures around property. SCRA's Hearing centres are our main public facing facilities and these are the main focus of our attention. The first quality measure therefore considers the operational suitability of our Hearing centres. Alongside this, there is a quality measure now included to measure the efficiency of how we use property and the cost effectiveness of our estate.

Quality Measures - 2025/26

1 Percentage of Hearing centres that comply with our requirements: 72.7% (69.7% in 2024/25)

2 The average percentage quality score achieved across the estate: 92.0% (91.3% in 2024/25)

1.2.4 Operational Performance and Strategy

The below provides the operational context and management information.

Children referred

In 2025/26, 7,094 children were referred on non-offence grounds. This is down 9.5% from the previous year. The number of children referred on offence grounds in the year, at 2,236, was down 8.6%.

There are certain types of referrals that indicate greater or immediate concern about the child's safety. These include Child Protection Orders (CPOs). At 464, 39 fewer children had CPOs (7.8%) granted in the year.

Reporter Decisions

When making a final decision in relation to a referral, the Reporter will select the ground which reflects the principal concern(s) about the child. These grounds are set out in section 67(2) of the Children's Hearings (Scotland) Act 2011, and are summarised below.

Section 67 ground	
(a)	Lack of parental care
(b)	Victim of a Schedule 1 offence
(c)	Close connection with a Schedule 1 offender
(d)	Same household as a child victim of Schedule 1 offender
(e)	Exposure to persons whose conduct likely to be harmful to child
(f)	Close connection with a person who has carried out domestic abuse
(g)	Close connection with Sexual Offences Act offender - Parts 1, 4 & 5
(h)	Accommodated and special measures needed
(i)	Permanence order and special measures needed
(j)	Offence
(k)	Misuse of alcohol
(l)	Misuse of a drug
(m)	Child's conduct harmful to self or others
(n)	Beyond control of a relevant person
(o)	Failure to attend school without reasonable excuse
(p)	Pressure to enter into civil partnership (or same household as such a child)
(q)	Force to marry (or same household as such a child)

For ease of reference, referrals on (j) Offence grounds are classed as offence referrals with the others being classed as non-offence.

Reporters investigate where necessary, when a referral is received, to assist them in considering the likely need for compulsory measures. They do so by obtaining information on the child and their circumstances from relevant agencies. Some of this information may now be provided at the point of referral rather than requiring to be requested. In the year, 25.7% of children with a referral decided, had a decision to arrange a Hearing. This was a 0.5pp increase on the prior year.

Pre-Hearing Panels and Hearings

Pre-Hearing Panels (PHPs) are convened before some Children's Hearings to consider any special arrangements needed for the Children's Hearing. These are:

- whether to deem/undeeem an individual as a relevant person.
- whether to excuse a child or relevant person from the obligation to attend the Children's Hearing.

- whether an individual has participation rights; and
- whether an individual should be allowed to attend only by electronic means.

PHPs decreased by 2.7% to 1,793 against 1,843 last year, a decrease of 50.

Children's Hearings decide whether compulsory measures of intervention are necessary (in respect of the child) to protect the child and/or address their behaviour. Hearings increased by 0.3% to 21,369 against 21,313 in the prior year, an increase of 56. Primarily this is due to more grounds Hearings as well as a slowing in the decreases in children with Compulsory Supervision Orders and the review Hearings associated with them.

Applications to the Sheriff for proof

If the child and/or their relevant persons do not accept some or all of the statement of grounds for referral which form the basis of the Children's Hearing, or the child does not or cannot understand the grounds, the Children's Hearing may direct the Reporter to apply to the Sheriff to establish the statement of grounds for referral (sections 93 and 94 of the Children's Hearings (Scotland) Act 2011). Overall, 2,046 applications were determined in 2025/26 and 92.1% were held to be established by the Sheriff. This was 121 more applications determined in the year (6.3%).

Compulsory measures of supervision

Compulsory Supervision Orders (CSOs) are the most common form of compulsory intervention made by Children's Hearings. They are also the only longer-term option available to Children's Hearings. It is the statutory responsibility of local authorities to implement CSOs. At the year-end, 6,301 children were subject to CSOs. This is 54 fewer than the prior year-end, a decrease of 0.8%.

Appeals

Children and/or their relevant persons can appeal to the Sheriff against decisions made by Children's Hearings and Pre-Hearing Panels. In 2025/26, 289 children had 389 appeals concluded, a 31.4% increase from the prior year. A child may have multiple appeals within the year. Of the 389 appeals concluded, 34% found the Hearing's decision justified, 5% found the Hearing's decision justified but a change of circumstances was applied, 53% found the Hearing's decision not justified and in 8% of cases, the appeal was abandoned. Although the increase appears large, 2024/25 saw a historically low number of appeals and therefore the 2025/26 data is more in line with historic volumes.

Consultation with employees

SCRA is committed to involving staff throughout the organisation in its decision-making process, working in partnership with staff, and has a partnership agreement with UNISON as the recognised Trade Union. Working in partnership mainstreams consultation and engagement with staff in all aspects of SCRA's working environment through employment issues to service delivery issues.

There is an embedded structure of consultation and engagement through the National Partnership Forum which has a number of sub groups like the HR Sub Group, Health/Wellbeing and Staff Survey Group, Equalities Network and more standalone networks such as the Joint Negotiating and Consultation Committee, Health and Safety Committee and Participation Group. Partnership working is strong across SCRA and is the root of our organisation development, consultation and collective bargaining processes. UNISON works hard to ensure that partnership working is successful in SCRA. The organisation encourages staff to join the SCRA UNISON branch so that they can feel the benefits and have a voice in a strong partnership relationship.

As part of the Partnership Agreement with UNISON, SCRA has an established Recognition and Procedure Agreement governing the negotiations of pay and national conditions of service for all staff. It formally acknowledges the importance of establishing and maintaining confidence in the negotiating arrangements.

The national partnership forum held face to face meetings throughout the year to maintain strong partnership working and to ensure our UNISON colleagues were engaged in all aspects of the programme and change work.

Payment Performance

In line with Scottish Government guidance, SCRA's policy is to pay all sums due to suppliers, that are not in dispute, within the lesser of 10 working days and the agreed contractual terms. During the year ended 31 March 2026, SCRA paid around 84% (2025: 86%) of sums due to suppliers within the terms of its payment policy.

Anti-bribery

SCRA's Executive Management Team and Board have taken steps to ensure SCRA has policies in place to guard against corruption and bribery, including SCRA's procurement policy, financial regulations and Fraud and Corruption policy.

Environmental Performance and Sustainability Reporting

SCRA's Board and Chief Executive/Principal Reporter have overall responsibility for ensuring that the organisation meets its climate change duties. Implementation of the actions necessary is overseen by the Executive Management Team. Sustainability and the environment are key parts of SCRA's Corporate Plan for 2024-27. In line with the Public Bodies Reporting Requirement Order, SCRA is required to demonstrate annual progress on mitigation, adaptation, and sustainability through its Climate Change Duties Report.

Total reported greenhouse gas (GHG) emissions for 2024/25 were 837 tCO₂e, up from 578 tCO₂e in 2023/24. (Emissions data for 2025/26 are not yet available.) The increase reflects an expanded reporting boundary, mainly staff commuting, which has added 324 tCO₂e. Without this change, emissions would have been approximately 513 tCO₂e, indicating continued underlying reductions. Emissions can be broken down over 4 main areas:

- Property: 369 tCO₂e
- Transport: 366 tCO₂e
- Homeworking: 96 tCO₂e
- Waste: 6 tCO₂e

Emissions are recorded under three categories or “scopes” relating to direct and indirect emissions:

- Scope 1 emissions are those made **directly**, through the burning of fuels to heat business premises or are from fleet vehicles (not applicable for SCRA).
- Scope 2 emissions are those made **indirectly**, for example the electricity consumed in business premises that has been produced for the organisation.
- Scope 3 emissions are any **indirect** emissions associated with the organisation’s business activity e.g. business travel, employee commuting, manufacturing of the goods and products used and customer activity that occurs as a result of SCRA’s services.

SCRA has set its climate change reporting boundaries as Scope 1, 2 and parts of 3. The table below provides more detail.

Emission Source & Scope			2024/25			2023/24	
		<u>Unit</u>	<u>C</u>		<u>E</u>	<u>C</u>	<u>E</u>
Heating – Natural Gas	1	kWh	1,162,449	↓	213	1,287,540	236
Heating – Oil	1	litres	1,939	↓	5	2,501	6
Electricity (generation)	2	kWh	628,181	↓	130	685,926	142
Electricity (transmission)	3	kWh	628,181	↓	11	685,926	12
Business Travel	3	miles	154,828	↑	42	139,759	37
Water – Supply	3	m ³	2,319	↑	0	2,083	0
Water – Treatment	3	m ³	2,319	↑	0	2,083	0
Waste – mixed recycling	3	tonnes	13	↓	0	13	0
Waste – paper recycling	3	tonnes	22	↓	0	31	1
Waste – Landfill	3	tonnes	11	↑	6	10	5
Waste – Combustion	3	tonnes	21	↓	0	22	0
Homeworking	3	FTE working hours	286,206	↓	96	395,095	132
Refrigerants	1	kilograms	5	↑	10	3	5
Waste – WEEE recycled	3	tonnes	1	↓	0	2	0
Travel – Commuting (new)	3	miles	1,428,214		324	n/a	n/a
Total (tCO₂e)					837		578

C – Consumption in units

↑/↓ – Increase/decrease from previous year

E – Emissions (tCO₂e) calculated from consumption using emissions factor provided

Scope 3 emissions now represent over 50% of SCRA’s carbon footprint and will continue to rise as more data improves accuracy. With the inclusion of commuting, transport emissions are now almost equal to property emissions.

SCRA’s organisational targets include a 10-20% emissions reduction by 2025/26, net zero estate emissions by 2038, zero landfill waste by 2030, and net zero organisation-wide by 2045. Adjusting for the boundary change, progress toward the three-year reduction target is on track (around 13%).

National targets have shifted to five-year carbon budgets, with a 57% reduction required by 2030. Net zero by 2045 remains unchanged.

SCRA continues to strengthen work across eight priority areas: property, energy, travel, waste, procurement, biodiversity, behaviour change and data. Staff engagement increased through a year-long internal campaign, supported by Environmental Ambassadors. SCRA is implementing a Bridge Plan to 2027 while a 2027-2030 Sustainability/Net Zero Strategy is developed.

Property remains SCRA's largest reported emissions source, although transport emissions are now very close. Energy audits of SCRA's owned estate identified £6.5m in potential building upgrades, with major work (e.g. heating electrification) recommended post-2030. Current upgrades that are currently ongoing include LED lighting, glazing, BEMS and heating improvements. All of which are being incorporated into current projects in Dundee and Dumbarton. However, reducing the estate size will have the biggest impact on lowering emissions and improved usage data helps identify low use or under-utilised hearing centres.

1.2.5 2026/27 Planning

The Business Plan objectives for 2026/27 clearly set out how all parts of the organisation will contribute to delivery of our Corporate Plan aims and our contribution to greater improvement in the Hearings System.

The business plan will be delivered through our programme management framework and reported on through related governance structures which, in themselves, are reviewed regularly.

Work will continue with the Scottish Government and our Partners as we take forward the transformational change in the wider system – whilst improving what we can in our current – and of course, ensuring that the operational delivery of our critical service continues steadily, absorbing and positively responding to change as it is implemented to ensure the best service possible for the children and families that come into the system.

Neil Hunter
Accountable Officer

2. Accountability Report

2.1 Director's Report

The table below shows the date of appointment for Board members in 2025/26.

Board Member	Appointment Date
Cathie Cowan (Chair)	17 Jun 2024
Kay Barton	01 Nov 2021
Lynne Clow	01 Oct 2024 – 3 May 2026
James Edgar	01 Oct 2017 – 15 Jan 2026
Lorraine Moore	01 Nov 2021
Steve Renwick	17 Jun 2024
Hazel Smith	01 Dec 2022
Ying Zhang	01 Dec 2022

All current Board members have fixed term contracts and, of the above, six are female and two are male.

The Board members have been appointed by the Scottish Ministers. They are appointed on the basis of having knowledge or experience relevant to the general purpose of SCRA or to the functions of the Principal Reporter/Chief Executive.

The table below shows the date of appointment for Executive Management Team (EMT) members in 2025/26.

EMT Member	Job Title	Appointment Date
Neil Hunter	Principal Reporter/Chief Executive	04 Apr 2011
Lisa Bennett	Head of Strategy and Organisational Development	14 Sep 2015
Douglas Cameron	Head of Digital Delivery	13 Dec 2023
Susan Deery	Head of Human Resources	01 Oct 2014
Helen Etchells	Senior Operational Manager	12 Aug 2019
Alistair Hogg*	Head of Practice and Policy	01 Jun 2019
Ross Mackenzie	Head of Finance and Resources	01 Apr 2025
Paul Mulvanny	Senior Operational Manager	12 Aug 2019

*On 15 June 2026, Alistair Hogg left office and Roma Bruce Davies joined EMT as Head of Practice and Policy.

All EMT members have permanent UK contracts and, of the above in post during 2025/26, three are female and five are male. The Principal Reporter/Chief Executive has specific responsibility for the discharge of Reporters' statutory functions.

2.1.1 Audit

The Public Finance and Accountability (Scotland) Act 2000 places personal responsibility on the Auditor General for Scotland to decide who is to undertake the audit of each central government body in Scotland. For the financial years 2022/23 to 2026/27 the Auditor General has appointed Audit Scotland to undertake the audit of SCRA. The general duties of the auditors of central government bodies, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General.

2.1.2 Register of Interests

A Register of Interests for Board members and senior staff is maintained by SCRA and may be accessed by contacting the Governance Officer at Ochil House, Springkerse Business Park, Stirling, FK7 7XE, or on SCRA's website, <https://www.scra.gov.uk/about-scra/our-board/> and <https://www.scra.gov.uk/about-scra/senior-management/>.

2.1.3 Report of Personal Data Incidents

SCRA reports all reportable breaches to the Information Commissioner's Office (ICO) in compliance with data protection legislation. A risk assessment is completed for each data breach to determine whether it is likely to result in a risk for the rights and freedoms of any individual. There was a total of six breaches reported to the ICO in 2025. The ICO has not taken any formal action against SCRA in relation to any of the reported breaches, but has made some recommendations for improvement, which we have accepted and implemented where appropriate.

2.1.4 Non-Disclosure Orders

A Non-Disclosure Order is a special provision attached to a child's case in instances when it is considered necessary to protect the whereabouts of a child, or person(s) with whom the child is residing, due to significant concerns about their safety.

There was a total of 24 incidents in 2025 where Non-Disclosure Orders/Rule 16 were breached. SCRA was responsible for 16 Non-Disclosure/Rule 16 breaches, and six of these were reported to the ICO. In comparison, there was a total of 28 Non-Disclosure/Rule 16 breaches in 2024/25, of which SCRA was responsible for 21.

2.1.5 Case Information

SCRA holds information on children and their families, who are involved in the Children's Hearings System. Much of this information is special category data as defined by the UK General Data Protection Regulation (GDPR) and by the Data Protection Act 2018. The six breaches that were reported to the ICO are summarised below:

- A cover sheet containing a panel member's name and address was accidentally added to a parent's hearing papers.
- A parent received an unredacted copy of hearing papers in error, when they should have received a copy with details redacted, including their child's current address.

- The address of a child's school was mistakenly left unredacted in the copy of hearing papers issued to the child's parent.
- The town where a parent and child live were mistakenly not redacted in a Hearing Arrangement Form sent to the child's other parent.
- A child in foster care had the name of their school disclosed to their parents in error.
- One parent's address was mistakenly disclosed to the other parent.

SCRA continues to monitor breaches of personal data as part of its activities to improve information security and data protection compliance. Each locality has an Information Governance (IG) Lead and the IG Leads Group meets regularly to monitor activity, including lessons learnt from breaches. The lessons learned from the breaches are posted on Connect monthly for staff to read. All staff have been trained on GDPR; they are also required to do annual GDPR refresher training. The Board's Audit and Assurance Committee receives six-monthly reports on Information Governance.

2.2 Statement of Accountable Officer's Responsibilities

Under Schedule 3 of the Children's Hearing Scotland Act (2011), the Scottish Parliament has directed the SCRA to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of SCRA and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

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

- Observe the Accounts Direction issued by the Scottish Parliament, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual (FReM) have been followed, and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on a going concern basis.

Under section 15 of the Public Finance and Accountability (Scotland) Act 2000, the Accountable Officer of the Scottish Government Directorate with responsibility for sponsorship of SCRA designated the Principal Reporter/Chief Executive of SCRA as the Accountable Officer for the Administration. The Head of Finance and Resources is designated as Depute Accountable Officer. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Administration's assets, are set out in the Scottish Public Finance Manual (SPFM).

As Accountable Officer, I confirm that:

- As far as I am aware, there is no relevant audit information of which the auditors are unaware, and 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 the auditors are aware of that information.
- The annual report and accounts as a whole are fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

2.3 Governance Statement

2.3.1 Scope of responsibility

Accountable Officer responsibilities

As Accountable Officer for the Scottish Children's Reporter Administration (SCRA), I have responsibility for maintaining a sound system of internal control and effective arrangements for risk management that support the delivery of SCRA's functions and the achievement of its aims, objectives and priorities, as agreed with Scottish Ministers.

In discharging these responsibilities, I am personally responsible for ensuring the propriety and regularity of SCRA's finances, safeguarding the public funds and assets for which I am accountable, and ensuring that resources are used economically, efficiently and effectively, securing Best Value and Value for Money.

Authority and guidance

These responsibilities are set out in the Memorandum to Accountable Officers for Other Public Bodies and associated guidance within the Scottish Public Finance Manual (SPFM), which is issued by Scottish Ministers.

2.3.2 Governance framework

Framework and compliance basis

SCRA's governance framework accords with recognised best-practice principles and with the requirements and guidance issued by Scottish Ministers, including the Scottish Public Finance Manual (SPFM), and the accountability and governance arrangements set out in SCRA's Framework Document.

The governance framework has been in place for the year ended 31 March 2026 and up to the date of approval of the financial statements.

Purpose of the SPFM

The SPFM, issued by Scottish Ministers, provides guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds and supports compliance with statutory and parliamentary requirements.

It promotes high standards of propriety and effective accountability, and supports robust arrangements for value for money, internal control and risk management.

2.3.3 Board and committee structure

The Board is supported by a committee structure which enables it to discharge its responsibilities for governance, scrutiny and assurance, including oversight of risk management and internal control.

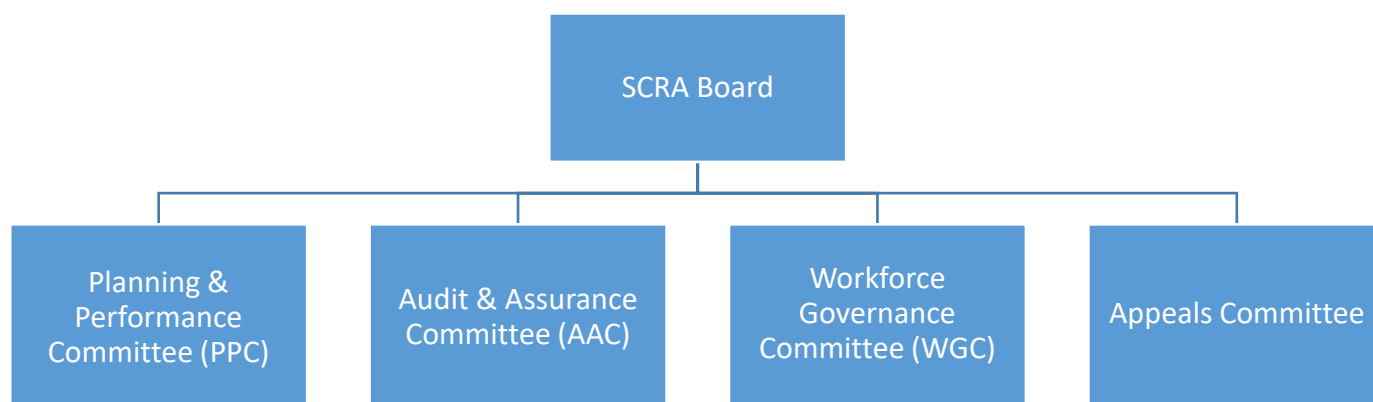
Committee structure

During 2025/26, the Board's committee structure comprised: the Audit and Assurance Committee; the Workforce Governance Committee (formerly the Remuneration and Nomination Committee); the Planning and Performance Committee; and the Appeals Committee. The committee structure is illustrated in Figure 1.

Committee reporting to the Board

Each Committee reports routinely to the Board on the business conducted at its meetings, to support the Board's ongoing oversight and decision making. No Appeals Committee meetings were required, and therefore none were held, during 2025/26.

Figure 1: SCRA Board – Committee structure (2025/26)



2.3.4 Operation of the board

Board composition and accountability

SCRA's Board comprises the Chair and seven non-executive members. The Principal Reporter/Chief Executive attends *ex officio*. Members of the Board are appointed by Scottish Ministers and the normal term of office for a non-executive member is four years. Board members may serve for a maximum of eight years. The Board is accountable to Scottish Ministers for the performance of SCRA and has overall responsibility for ensuring that SCRA fulfils its functions in accordance with the aims, policies and priorities set by Scottish Ministers.

Role of the Board

The role of the Board is to establish the overall strategic direction within the policy and resources framework agreed with the Scottish Government; ensure that the organisation meets its objectives and scrutinise performance against agreed plans and targets; demonstrate high standards of corporate governance at all times, including oversight of key risks and the system of internal control; and ensure that statutory and administrative requirements for the use of public funds are complied with.

Meetings and policy oversight

The Board met five times during 2025/26 (17 June 2025, 25 September 2025, 16 December 2025, 28 January 2026 and 18 March 2026) on regular business. Two Board Development days were held on 29 April 2025 and 4 November 2025.

The Board regularly reviews the organisation's key policies and frameworks, including: Human Resources; Health and Safety; Information Security; Data Protection; Risk Management; Fraud Policy; Location Policy (as part of the Property Strategy); Procurement; Media Handling; Environmental; and Complaints.

2.3.5 Board programme of business

The Board's programme of business is structured to ensure that it receives appropriate and timely information, scrutiny and assurance to enable it to discharge its responsibilities for governance and oversight, including organisational performance, the use of resources, and risk management and internal control. The programme of business is informed by an annual work-plan/forward plan which sets out scheduled items across the reporting year and supports the structured flow of information and assurance from Committees to the Board.

Standing (routine) business

Standing items considered by the Board on a routine basis included declarations of interest; approval of minutes; review of matters arising/action log; Chair/Non-Executive updates; the Board workplan; Committee minutes and Chair escalations; the Principal Reporter/Chief Executive report; financial monitoring (including annual approval of SCRA's budget and regular budget monitoring); and risk management reporting (including the Strategic Risk Register and consideration of new and emerging risks).

Committee assurance and reporting

Committee reporting to the Board was provided through routine receipt of Committee minutes, summaries and escalation items, with the Audit and Assurance Committee, the Planning and Performance Committee, and the Workforce Governance Committee providing structured scrutiny and assurance within their respective remits, consistent with the Committee structure described at section 2.3.3.

Other matters considered during the year

In addition to standing business, the Board considered and received assurance on organisational performance and planning; strategic delivery and change activity (including programme governance, corporate and business planning, research, and digital/communications); finance and resources (including budget planning/approval, financial strategy, procurement, property and sustainability reporting); governance and policy oversight; workforce governance and assurance (including Children's Reporter role matters, staff experience, workforce and equality reporting, and thematic assurance such as whistleblowing and health and safety); risk policy and risk oversight; approval of key public reports (Annual Accounts and Annual Report); and complaints and influencing activity.

2.3.6 Board Development Meetings

Board Development Days

Board Development Days are used to support the ongoing effectiveness of the Board by providing dedicated time for development activity, strategic discussion and governance-focused learning, including consideration of emerging priorities and assurance matters.

Two Board Development Days were held during 2025/26 (29 April 2025 and 4 November 2025).

Business conducted at the Board Development Days included:

- SCRA's future (Target) Operating Model;
- Board Effectiveness – Internal Audit Action Plan;
- Locality update (South East);
- SCRA's approach to risk management;
- Public sector finance;
- Hearings redesign – governance and structure; and
- Board governance development, including learning plan and objectives, committee membership, recruitment, and Internal Audit governance review.

2.3.7 Audit and Assurance Committee

Committee membership and meetings

The Audit and Assurance Committee comprises the Chair, Vice Chair and two non-executive members. The Principal Reporter/Chief Executive attends *ex officio*. The Committee meets on a quarterly basis.

Role and reporting

The Committee supports the Board by reviewing the adequacy of arrangements for sound internal control and risk management, and by providing scrutiny of audit activity. This includes consideration of internal and external audit plans and reports, and oversight of the actions taken by management in response to audit recommendations.

The Committee's work is delivered through an agreed workplan which supports a structured programme of assurance activity across the year.

The Committee carries out an annual self-assessment and reports annually to the Board on its activities, with routine reporting also provided through Committee minutes and escalation items.

2.3.8 Workforce Governance Committee (formerly Remuneration and Nominations Committee)

Committee membership and meetings

The Workforce Governance Committee comprises the Chair, Vice Chair and two non-executive members. The Principal Reporter/Chief Executive attends *ex officio*. The Committee meets on a quarterly basis.

Role and reporting

The Committee supports the Board by providing scrutiny and governance oversight of workforce matters, including pay and remuneration arrangements and senior leadership performance and remuneration, and by monitoring progress on workforce and succession planning arrangements.

Routine reporting to the Board is provided through Committee minutes, summaries and escalation items.

Other matters considered during the year

During 2025/26, business considered by the Committee included staff pay matters (including pay award updates/awards), Principal Reporter/Chief Executive performance appraisal and objective setting, and matters relating to the role of the Children's Reporter (including role evaluation and associated business case development).

The Committee also considered workforce assurance and governance matters, including the draft Workforce Report, the Health and Safety Annual Report, and review of the Whistleblowing Policy; and received updates on workforce-related recruitment activity (including Board recruitment).

Risk oversight formed part of the Committee's business through consideration of the risk register and new/emerging risks.

2.3.9 Appeals Committee

Committee membership and meetings

The Appeals Committee comprises a Chair and two non-executive members and meets as required.

Remit and reporting

The Committee's remit is to:

- hear appeals from SCRA staff in respect of matters set out in SCRA's Manual of Personnel Policies and Procedures, in accordance with the arrangements set out therein;
- reach a substantive decision on any appeal; and
- report the outcome to the Board at its next meeting following any appeal.

Meetings during the year

No Appeals Committee meetings were required, and therefore none were held, during 2025/26.

2.3.10 Planning and Performance Committee

Committee membership and meetings

The Planning and Performance Committee comprises the Chair, Vice Chair and two non-executive members. The Principal Reporter/Chief Executive attends *ex officio*. The Committee meets on a quarterly basis.

Purpose and assurance role

The purpose of the Planning and Performance Committee is to scrutinise quantitative and qualitative performance to ensure that appropriate arrangements are in place to deliver against organisational performance measures, support the efficient, economic and effective use of

resources, and provide reasonable assurance to the Board that these arrangements are operating effectively.

Reporting and escalation

Routine reporting to the Board is provided through Committee minutes and escalation items, consistent with the governance arrangements set out in section 3.

Matters considered during the year

During 2025/26, the Committee's business included organisational performance reporting (OPR); business plan reporting and development; programme and change updates; quality assurance matters; digital strategy oversight; consideration of the external environment (including Hearings System redesign and CCJA); and consideration of current and new/emerging risks, with items identified for escalation to the Board as required.

2.3.11 Executive management

Executive Management Team

The Executive Management Team (EMT) comprises SCRA's senior managers and provides collective leadership for the organisation, including supporting the establishment and maintenance of effective arrangements for internal control and risk management. The EMT meets monthly.

Supporting groups and programme governance

The EMT is supported by a Health and Safety Committee, an Equalities Group, an Information Governance Leads Group and a Digital Change Advisory Board. EMT members also meet regularly as a Programme Board.

Reporting and interface with the Board

The EMT receives regular reports on budget management, organisational performance and changes in strategic and operational risks, enabling it to oversee delivery and provide appropriate information and assurance to the Board. In line with the respective roles set out in SCRA's governance arrangements, the Board focuses on strategic direction, performance and organisational governance, while the Principal Reporter/Chief Executive provides operational leadership and advises the Board on relevant matters.

Operational responsibility and decision-making

The Principal Reporter/Chief Executive is responsible for the day-to-day operation of SCRA. Board members have no authority to instruct the Principal Reporter/Chief Executive or any member of staff on operational matters.

2.3.12 Internal controls

Internal control framework

SCRA's system of internal control comprises the policies, processes and systems in place to support the achievement of organisational objectives and to safeguard public funds and assets. The framework provides assurance in relation to risk management; the effectiveness of operations; the economical and efficient use of resources; compliance with applicable policies,

procedures, laws and regulations; safeguards against losses (including those arising from fraud, irregularity or corruption); and the integrity and reliability of information and data.

Reasonable assurance

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore provide reasonable, but not absolute, assurance of effectiveness. The system is underpinned by an ongoing process to identify and prioritise risks, evaluate the likelihood of risks being realised and assess the impact should they be realised. The system of internal control has been in place in SCRA for the year ended 31 March 2026 and up to the date of approval of the Annual Report and Accounts.

Certificates of Assurance

Key internal control arrangements are assessed annually through the Scottish Government Certificates of Assurance process, which supports assurance on governance, risk management and internal control. For 2025/26, this process was completed in April 2026 and no major control gaps were identified.

The areas assessed through the process included:

- Risk management
- Project management
- Equality and diversity
- Procurement
- Financial management
- Information management
- Business planning
- Counter-fraud
- Health and safety
- Major investment
- Human resources
- Compliance

2.3.13 Risk management arrangements

Risk management framework

SCRA's Risk Management Policy sets out the organisation's approach to risk management and internal control and assigns roles and responsibilities across the Board, Committees, senior management and staff. The policy is approved annually by the Board and includes SCRA's risk appetite, which is also reviewed annually by the Board.

Risk registers and reporting

SCRA maintains Strategic, Operational and Locality/Team risk registers using the standard risk register template within the risk management tool (Decision Time), with risk management integrated into annual business planning and quarterly performance monitoring. Risk registers are formally reviewed on a quarterly basis, with risks escalated as appropriate through management networks to the Executive Management Team and Board.

The Strategic Risk Register is reported quarterly to the Board in accordance with the Risk Management Policy, with oversight also provided through the Board's Committees. The Audit and Assurance Committee oversees the risk management process on behalf of the Board, including reviewing the Strategic Risk Register and noting the Operational Risk Register at least every three months (or more frequently where required for key risks). In addition, all identified

risks are allocated to the relevant Committee of oversight by the Head of Finance and Resources, in agreement with the respective Committee Chairs, to support clear accountability for risk oversight at Committee level. The Workforce Governance Committee (formerly the Remuneration and Nominations Committee) provides assurance within its remit, including oversight of workforce governance matters that influence organisational culture and people-related risk exposure.

Key strategic risks

Key strategic risks monitored during 2025/26 were those set out in the Strategic Risk Register. As at the Board paper dated 18 March 2026, key updates and areas of focus included: joint future partnership between SCRA and CHS; the ability to flexibly deploy resources to deliver a national service locally; uncertainty relating to the Children (Care, Care Experience and Services Planning) Bill; and financial sustainability/structural budget deficit.

Control and action status

As at the March 2026 quarterly update, the proportion of controls rated green decreased from 86% (51/59) to 78% (47/60), while the proportion of actions rated green increased from 80% (60/75) to 81% (63/78). No controls or actions were rated red.

Operational, locality, programme and information risk

Locality Management Teams and Head Office Teams develop and maintain their own risk registers and escalate risks to the Planning and Performance Network (PPN) or Executive Management Team as appropriate. The PPN co-ordinates the operational and locality approach to risk and supports assurance on the consistency and effectiveness of risk management activity across business areas and localities. Programme and project risks are managed through programme/project risk profiles and escalated as required through management routes.

In addition, an Information Risk Register is maintained by SCRA's Digital Security and Governance Manager and owned by the Senior Information Risk Owner (SIRO) reflecting the organisation's specific duties in relation to information risk.

Joint risks with Sponsor Team

SCRA and Children's Hearings Scotland (CHS) engage through regular liaison arrangements, with joint risks highlighted through joint Board arrangements as required. During the year, SCRA maintained joint risks with the Sponsor Team relating to financial sustainability and preparation for new legislation.

Internal audit and risk-based assurance

Internal audit and external audit provide assurance to the Audit and Assurance Committee on the operation of internal controls, with audit activity informed by the organisation's significant strategic and operational risks and by review of risk management processes.

2.3.14 Digital programme

Digital governance arrangements support oversight of CSAS (SCRA's case management system), including the assessment, prioritisation and approval of change, and joint oversight of investment decisions where development is shared with Children's Hearings Scotland (CHS).

Governance and ownership

CSAS change governance operates through established groups/boards, including the Digital Engagement Group (DEG), the Change Control Board (CCB) and the Digital Change Authorisation Board (DCAB). These arrangements provide structured decision-making and oversight for change requests and investment in CSAS, including joint investment and each organisation's individual investment.

Reporting and assurance

Digital risks are managed within SCRA's wider risk management framework and are reflected through strategic risk oversight and reporting arrangements. The Audit and Assurance Committee undertakes focused scrutiny of key risks where appropriate, including digital risk deep dives. The Strategic Risk Register is reported to the Board on a quarterly basis in line with the Risk Management Policy.

Key activity during the year

During the year, governance routes supported consideration of change requests and investment decisions for CSAS through DEG/CCB/DCAB, alongside oversight of digital risk through the Strategic Risk Register governance cycle and committee scrutiny arrangements.

Improvement activity

Digital development arrangements were subject to internal audit review in 2024/25, providing moderate assurance over design and effectiveness and making recommendations for improvement, which are being implemented.

2.3.15 Information governance

Across the two six-monthly reporting periods in 2025/26, Information Governance (IG) reporting provided assurance on data protection compliance activity, breach management and learning, ICO engagement where required, training and awareness, and statutory information request handling.

Information governance arrangements

Information risk is managed within SCRA's wider risk management and internal control framework. A separate Information Risk Register is maintained by the Digital Security and Governance Manager and is owned by the Senior Information Risk Owner (SIRO), reflecting the organisation's specific duties in relation to information risk.

Assurance and reporting

Information governance reporting is provided through established governance routes, including six-monthly Information Governance update reports to the Audit and Assurance Committee (AAC) covering GDPR compliance activity, internally reported breaches and near-misses, ICO

reporting, training and awareness activity, and statutory information requests, including subject access requests (SARs), Freedom of Information (Scotland) Act (FOISA) requests and Protection of Vulnerable Groups (PVG) requests.

Improvement activity

The six-monthly reports also supported continuous improvement activity, including work on records management planning, review of information-sharing arrangements (including the Safeguarders Memorandum of Understanding), and improvements to non-disclosure processes and supporting digital tools.

2.3.16 Data security

Across the two six-monthly reporting periods in 2025/26, six incidents were reported to the Information Commissioner's Office (ICO): four in the period 1 January to 30 June 2025 and two in the period 1 July to 31 December 2025.

Governance and ownership

Data security incidents are managed within SCRA's wider information governance and risk management framework, with information risk oversight supported by the SIRO and the Information Risk Register arrangements described in section 14.

Reporting and assurance

Data security reporting is provided through established governance routes, including six-monthly Information Governance update reports to the Audit and Assurance Committee (AAC), covering breach reporting and investigation activity, breach trends and mitigations, and ICO engagement where required.

Key activity during the year

For the period 1 January to 30 June 2025, 173 incidents were reported internally. SCRA was responsible for 124 incidents, of which 12 were re-categorised as near-misses, leaving 112 confirmed SCRA breaches. During this period, 18 non-disclosure (ND) breaches were recorded in total, of which 12 were attributable to SCRA. For the period 1 July to 31 December 2025, 134 incidents were reported internally. SCRA was responsible for 77 incidents, of which 12 were re-categorised as near-misses, leaving 65 confirmed SCRA breaches. During this period, six ND breaches were recorded in total, of which four were attributable to SCRA.

Improvement activity

The IG reports identify that ND breaches in the reporting periods were primarily associated with redaction-related errors and/or failure to follow the agreed process for handling and annexing non-disclosure information. Targeted breach prevention training was strengthened during the year, including delivery of training aligned to the ICO's "Ripple Effect" campaign in the July–December 2025 period, with 468 of 505 staff attending (over 96% of available staff) supported by quiz completion to evidence understanding. SCRA also progressed improvements to non-disclosure processes, including adoption and integration of a new redaction tool (Automated Redaction Manager (ARM)) into CSAS, implementation of a strengthened automated-plus-human "double-check" approach, and planned changes to establish a single source of truth for non-disclosure information within CSAS to reduce ambiguity and anomalies.

2.3.17 Quality and Assurance

Quality assurance activity supports assurance on the effectiveness of SCRA's arrangements for discharging the Principal Reporter/Chief Executive's statutory responsibilities and meeting agreed quality standards.

Governance and ownership

SCRA's Quality Assurance function provides assurance through structured review, sampling and learning activity, supporting continuous improvement in service delivery and providing evidence to inform governance and risk management.

Reporting and assurance

Prior to the transfer, oversight of Quality Assurance and case sampling activity was provided through the Audit and Assurance Committee; with effect from November 2025, oversight transferred to the Planning and Performance Committee, which provides scrutiny and assurance on quality assurance activity and related action plan progress, identifying items for escalation to the Board as required.

Key activity during the year

Following the transfer of oversight, quality assurance was considered through the Planning and Performance Committee's programme of work, including review of joint inspection activity and action plan progress, and assurance reporting on cases jointly reported to the Procurator Fiscal and the Reporter.

Improvement activity

Quality assurance activity supports learning and improvement by sharing findings, identifying areas for service improvement, and informing risk identification and monitoring, including through links to performance reporting, committee scrutiny and escalation routes.

2.3.18 Internal audit

In addition to the Quality Assurance function, SCRA has an internal audit service provided under contract. Internal audit provides independent and objective assurance to support the Board and the Accountable Officer in assessing the adequacy and effectiveness of governance, risk management and internal control arrangements, and makes recommendations for improvement.

Standards and framework

Internal audit activity is risk-based and operates in line with professional internal audit standards, providing reasonable assurance and reporting through the Audit and Assurance Committee (AAC) as part of SCRA's wider assurance framework.

Reporting and assurance

Internal audit reports and the progress of management actions are considered through the AAC, with follow-up reporting supporting oversight of implementation of recommendations. External audit also reviews internal audit reports to assess whether there is any impact on the annual audit.

Audit Opinion

Internal audit is satisfied that sufficient internal audit work has been undertaken to allow them to draw a reasonable conclusion as to the adequacy and effectiveness of SCRA's risk management, control and governance processes. Their opinion is "Good": overall, the controls in the areas they examined were found to be suitably designed and operating effectively to achieve the specific risk management, control and governance arrangements and value for money. In all areas examined, they were able to give a positive assurance opinion (either substantial or moderate assurance) meaning that they are able to give reasonable, but not absolute, assurance that the controls are suitably designed and operating with sufficient effectiveness to achieve the risk management, control and governance objectives. This continues the theme of the previous two years which also saw no negative opinion reports.

2.3.19 Assessment of corporate governance arrangements

Review of effectiveness

As Accountable Officer, I have reviewed the effectiveness of SCRA's corporate governance arrangements, including the system of internal control and the arrangements in place for risk management.

Sources of assurance

My review is informed by:

- the Executive Management Team (EMT) and senior managers who have responsibility for the development and maintenance of SCRA's internal control framework, including the Senior Information Risk Owner (SIRO) and information risk governance arrangements.
- the work of the Board's Committees, including the Audit and Assurance Committee and the Planning and Performance Committee, which provide structured scrutiny and assurance within their respective remits, with escalation to the Board as required.
- the work of internal audit and external audit, including consideration of internal and external audit plans and reports through the Audit and Assurance Committee and oversight of delivery of management actions arising from audit recommendations.
- information governance reporting, including six-monthly Information Governance update reports to the Audit and Assurance Committee covering GDPR compliance activity, internally reported breaches and near-miss incidents, ICO reporting where appropriate, training and awareness activity, and statutory information requests.

- assurances from senior staff captured through SCRA's internal control checklist as part of the Scottish Government Certificates of Assurance process.
- other accountability and assurance mechanisms, including routine organisational performance reporting (including OPR), review of strategic risks and the Strategic Risk Register, regular review of organisational policies and standing orders, and information received and managed in line with SCRA's Whistleblowing arrangements.

Overall conclusion

During 2025/26, the review and assurance sources described above did not identify any significant control weaknesses, nor any significant failures in the expected standards for good governance, risk management and internal control.

2.4 Remuneration and Staff Report

2.4.1 Workforce Governance Committee (unaudited)

As detailed in the Governance Statement, the Workforce Governance Committee is responsible for governance of the pay and remuneration policy for the organisation and the approval of Principal Reporter/Chief Executive appraisal and pay.

Policy on remuneration

SCRA's overall remuneration policy aims to:

- attract, retain and motivate competent and skilled staff at all levels of the organisation.
- reward staff for their contribution to SCRA by arrangements which are simple, fair and transparent.

Performance assessment methods

Performance is measured in accordance with a performance appraisal scheme that includes annual objective setting and performance review. For senior managers these objectives relate to both individual performance and corporate performance.

Where performance is satisfactory, staff not at the maximum of their salary scale will progress to the next step in the scale.

Policy on duration of contracts, notice periods and termination payments

It is SCRA's policy normally to offer open-ended appointments, subject to Probationary Policy criteria, operational and resource considerations. The notice period for senior managers is three months. Any payment in relation to termination of employment through retirement or redundancy is governed by SCRA's relevant policies and procedures. Any discretionary payment made to any member of staff on termination is subject to approval by the Board and the Scottish Government.

2.4.2 Senior managers' service contracts (unaudited)

In the event of early termination of any staff member employment contract, including a senior manager service contract, and subject to Scottish Government advice and necessary approvals, a payment in lieu of notice up to a maximum of 3 months' salary may be made.

	Date of contract	Unexpired term/ end of contract	Notice period
Neil Hunter	04 April 2011	Open-ended contract	3 months
<i>Principal Reporter/Chief Executive</i>			
Ross Mackenzie	01 April 2025	Open-ended contract	3 months
<i>Head of Finance and Resources</i>			
Susan Deery	01 May 2016	Open-ended contract	3 months
<i>Head of Human Resources</i>			
Helen Etchells	12 August 2019	Open-ended contract	3 months
<i>Senior Operational Manager</i>			
Paul Mulvanny	12 August 2019	Open-ended contract	3 months
<i>Senior Operational Manager</i>			
Alistair Hogg	01 June 2019	15 June 2026	n/a
<i>Head of Practice and Policy</i>			
Lisa Bennett	14 September 2015	Open-ended contract	3 months
<i>Head of Strategy and Organisational Development</i>			
Douglas Cameron	13 December 2023	Open-ended contract	3 months
<i>Head of Digital Delivery</i>			

2.4.3 Board members' and Senior Managers' remuneration (audited)

Non-executive Board Members	Salary and allowances 2025-26 £000	Salary and allowances 2024-25 £000
Michelle Miller (Chair) (left office 30 Apr 2024)	n/a	0-5 ¹
Cathie Cowan (Chair) (appointed 17 Jun 2024)	25-30	20-25 ¹
Kay Barton	0-5	0-5
Lynne Clow (appointed 01 Oct 2024)	0-5	0-5 ²
James Edgar (left office 15 Jan 2026)	0-5 ³	0-5
Lorraine Moore	0-5	0-5
Steve Renwick (appointed 17 Jun 2024)	0-5	0-5 ²
Hazel Smith	0-5	0-5
Martin Toye (left office 31 May 2024)	n/a	0-5 ²
Suzanne Vestri (left office 30 Sep 2024)	n/a	0-5 ²
Ying Zhang	0-5	0-5

¹ The full-year equivalent remunerations for Michelle Miller and Cathie Cowan for 2024-25 fall within the band £20,000-£25,000.

² The full-year equivalent remunerations for Lynne Clow, Steve Renwick, Martin Toye and Suzanne Vestri for 2024-25 fall within the band £0-£5,000.

³ The full-year equivalent remuneration for James Edgar for 2025-26 falls within the band £0-£5,000.

SCRA does not make any contribution to the Local Government Pension Scheme, nor provide any other form of pension benefit, in respect of any Non-Executive Board Member.

Executive Management Team Members	Salary and allowances 2025/26 £000	Pension benefits 2025/26 £000	Single total figure of remuneration 2025/26 £000	Salary and allowances 2024/25 £000	Pension benefits 2024/25 £000	Single total figure of remuneration 2024/25 £000
Neil Hunter	110-115	39	150-155	105-110	59	165-170
<i>Principal Reporter/Chief Executive</i>						
Ross Mackenzie	75-80	43	120-125	70-75	54	125-130
<i>Head of Finance and Resources</i>						
Susan Deery	80-85	24	105-110	80-85	43	120-125
<i>Head of Human Resources</i>						
Helen Etchells	80-85	37	120-125	80-85	39	115-120
<i>Senior Operational Manager</i>						
Paul Mulvanny	85-90	39	120-125	80-85	40	120-125
<i>Senior Operational Manager</i>						
Alistair Hogg	80-85	39	120-125	80-85	40	120-125
<i>Head of Practice and Policy</i>						
Lisa Bennett	80-85	16	100-105	80-85	39	120-125
<i>Head of Strategy and Organisational Development</i>						
Douglas Cameron	75-80	50	130-135	70-75	51	125-130
<i>Head of Digital Delivery</i>						

No senior manager received any benefits in kind or non-cash remuneration in 2025/26 (2024/25: £nil). No significant awards were made, or compensation paid, to former senior managers in 2025/26 (2024/25: none).

Senior managers' pension entitlements

	Real increase in pension in year to 31 March 2026	Real increase in lump sum in year to 31 March 2026	Total accrued pension at 31 March 2026	Total accrued lump sum at 31 March 2026	CETV ¹ at 31 March 2025	CETV ¹ at 31 March 2026	Real increase in CETV ¹ during year
Executive Management Team Members	£000	£000	£000	£000	£000	£000	£000
Neil Hunter	0-2.5	0	35-40	0	544	617	44
<i>Principal Reporter/Chief Executive</i>							
Ross Mackenzie	0-2.5	0-2.5	25-30	20-25	409	440	11
<i>Head of Finance and Resources</i>							
Susan Deery	0-2.5	0-2.5	50-55	70-75	982	1069	46
<i>Head of Human Resources</i>							
Helen Etchells	0-2.5	0	35-40	0	548	608	35
<i>Senior Operational Manager</i>							
Paul Mulvanny	0-2.5	0-2.5	40-45	50-55	796	866	37
<i>Senior Operational Manager</i>							
Alistair Hogg	0-2.5	0-2.5	35-40	30-35	693	799	75
<i>Head of Practice and Policy</i>							
Lisa Bennett	0-2.5	0-2.5	30-35	15-20	411	459	27
<i>Head of Strategy and Organisational Development</i>							
Douglas Cameron	2.5-5	0-2.5	35-40	40-45	653	733	51
<i>Head of Digital Delivery</i>							

¹ CETV is Cash Equivalent Transfer Value.

Senior managers' pension entitlements: prior year comparatives

	Real increase in pension in year to 31 March 2025	Real increase in lump sum in year to 31 March 2025	Total accrued pension at 31 March 2025	Total accrued lump sum at 31 March 2025	CETV ¹ at 31 March 2024	CETV ¹ at 31 March 2025	Real increase in CETV ¹ during year
Executive Management Team Members	£000	£000	£000	£000	£000	£000	£000
Neil Hunter	2.5-5	0	30-35	0	474	544	44
<i>Principal Reporter/Chief Executive</i>							
Ross Mackenzie	2.5-5	2.5-5	25-30	20-25	329	409	63
<i>Acting Head of Finance and Resources</i>							
Susan Deery	0-2.5	0-2.5	45-50	70-75	895	982	50
<i>Head of Human Resources</i>							
Helen Etchells	0-2.5	0	35-40	0	491	548	34
<i>Senior Operational Manager</i>							
Paul Mulvanny	0-2.5	0-2.5	35-40	45-50	719	796	46
<i>Senior Operational Manager</i>							
Alistair Hogg	0-2.5	0-2.5	35-40	30-35	623	693	42
<i>Head of Practice and Policy</i>							
Lisa Bennett	0-2.5	0-2.5	25-30	15-20	365	411	27
<i>Head of Strategy and Organisational Development</i>							
Douglas Cameron	2.5-5	0-2.5	35-40	35-40	579	653	49
<i>Head of Digital Delivery</i>							

¹ CETV is Cash Equivalent Transfer Value.

Fair pay disclosures

During 2025/26, the full-time equivalent remuneration paid to SCRA staff ranged from £23,020 to £112,005 (2024/25: £21,924 to £107,697). Remuneration figures exclude cash-equivalent transfer values and employer pension contributions.

Total remuneration	2025-26	2024-25
Highest paid Executive Management Team member	£112,005	£107,697
25 th percentile	£30,754	£29,571
Median	£39,499	£37,861
75 th percentile	£55,932	£52,215

The 25th percentile pay ratio is 3.64:1, unchanged from 2024/25. The median pay ratio is 2.84:1, unchanged from 2024/25. The 75th percentile pay ratio has decreased from 2.06:1 to 2.00:1 due to the creation of a new Children's Reporters pay grade. The remuneration of the highest-paid Executive Team Member has increased 4.0% from 2024/25. SCRA believes the median pay ratio for 2025/26 is consistent with its pay, reward and progression policies for SCRA employees taken as a whole.

2.4.4 Amounts payable to and from third parties for the services of a senior manager (audited)

There were no payments to or from third parties in 2025/26 for the services of a senior manager. In 2024/25, Children's Hearings Scotland paid SCRA £2,562 in respect of senior management services from Ross Mackenzie.

2.4.5 Staff breakdown by gender and permanent/non-permanent contracts (unaudited)

	2025-26	2024-25
Staff with permanent contract - Male	51	45
Staff with permanent contract - Female	371	317
Agency staff/staff with short-term contract - Male	5	8
Agency staff/staff with short-term contract - Female	22	64
Total	449	434

Average numbers are calculated using actual whole-time person equivalents at 31 March 2025, 30 June 2025, 30 September 2025, 31 December 2025 and 31 March 2026.

Included in these numbers above are five male executive team members and three female executive team members. SCRA does not employ any senior civil servants.

2.4.6 Staff numbers and related costs (audited)

(i) Staff costs – staff with a permanent (UK) employment contract

	2025-26 £000	2024-25 £000
Salaries and wages	19,672	15,817
Social security costs	2,573	1,660
Contributions to pension scheme	3,444	3,255
Cost of early retirement	(15)	210
IAS 19 adjustment to pension scheme contributions	(326)	(186)
	25,348	20,756

(ii) Staff costs – other staff

	2025-26 £000	2024-25 £000
Salaries and wages	1,151	3,330
Social security costs	144	345
Contributions to pension scheme	191	649
	1,486	4,324

(iii) Staff costs – all staff

	2025-26 £000	2024-25 £000
Salaries and wages	20,823	19,147
Social security costs	2,717	2,005
Contributions to pension scheme	3,635	3,904
Cost of early retirement	(15)	210
IAS 19 adjustment to pension scheme contributions	(326)	(186)
	26,834	25,080

The average pay per FTE employee, excluding the Principal Reporter/Chief Executive, increased by 2.9% between 31 March 2025 and 31 March 2026, reflecting SCRA's implementation of its 2025/26 pay policy and a shift towards recruitment of lower-graded roles. Staff turnover in the year to 31 March 2026 was 5.2%.

(iv) Exit packages

SCRA agreed no exit packages during 2025/26 (2024/25: 1 exit package consisting of a special payment of £39k, the non-contractual element of which cost £30k in addition to contractual pay in lieu of notice of £9k). There were no compulsory redundancies in 2024/25 or in 2025/26.

2.4.7 Consultancy (audited)

In 2025/26, SCRA spent £149,737 on consultancy (2024/25: £97,485).

2.4.8 Staff Sickness Absence (unaudited)

In the year to 31 March 2026 average staff sickness absence was 5.8% (2025: 5.8%). The target for the year to 31 March 2026 was 4.0% (2025: 4.0%). Further detail can be found in section 1.2.3 of the Performance Report.

2.4.9 Disability, Diversity and Equal Treatment (unaudited)

SCRA is a Disability Confident Employer. We continue to work on our portfolio for assessment to become a Disability Confident Leader and will be engaging with other Disability Confident Leaders in learning from their journey. Currently, as a Disability Confident Employer we are committed to and can demonstrate the following:

- We provide a fully inclusive and accessible recruitment process.
- We offer an interview to disabled people who meet the essential criteria for the role.
- We are flexible when assessing people so disabled job applicants have the best opportunity to demonstrate that they can do the job.
- We plan for, and make reasonable adjustments to, the assessment and interview process.
- We make sure people involved in the interviewing process understand the Disability Confident commitment and know how to offer and make reasonable adjustments.
- During employment, we proactively offer and make reasonable adjustments as required.
- We have appointed Inclusion Ambassadors from various locations and roles across the organisation and Equality, Diversity and Inclusion (EDI) Leads in each locality who continually champion and promote our inclusion and diversity initiatives across the organisation. We have and continue to provide them with appropriate awareness raising and training.
- We have established Neurodiversity Champions who promote awareness, share good practice, and support colleagues and managers to better understand and respond to neurodiversity in the workplace.
- We have a Disability Group/Network who drive forward key initiatives and work based on an annual action plan.
- We provide paid employment both on a permanent and fixed term basis, including Modern Apprenticeships, to employees with a wide range of disabilities.
- We engage with Jobcentre Plus, Work and Health Programme providers to provide training and/or access support as required.
- We provide an environment that is inclusive and accessible for staff, partner organisations, children, young people and their families.
- We support employees to manage their disabilities or health concerns.
- We ensure there are no barriers to development and progression for disabled staff.
- We ensure managers are aware of how they can support staff who are sick or absent from work.
- We promote information and advice on mental health conditions.
- We have signed up to the Mental Health at Work Standards and Commitments and have developed an action plan of activity to improve mental health supports to all staff.

- We have trained Mental Health First Aiders available to staff across the organisation.
- We provide occupational health services and an employee assistance programme.
- We have a Disability Leave Policy which supports staff with a disability in managing their time off related to their disability.
- We monitor and report on our disability pay gap as part of our wider pay gap reporting arrangements.

SCRA is committed to fostering a workplace that is inclusive, respectful, and representative of the communities it serves. Its approach is embedded across strategic planning, operational delivery, and organisational culture, with a strong emphasis on fairness, dignity, and equality of opportunity.

More information on SCRA's approach to supporting diversity and equal treatment in employment can be found in the following documents:

People Strategy 2024-2027 (part of our [Corporate Plan 2024-2027](#))

[Rights, Inclusion and Corporate Parenting Strategy 2024-2027](#)

[SCRA Equality, Inclusion and Mainstreaming Progress Report – September 2025](#)

[Employee Information Statistics Report 2024–2025](#)

[SCRA Pay Gap Report 2026](#)

[Equal Pay Statement](#)

[British Sign Language \(BSL\) Plan 2024–2029](#)

2.5 Parliamentary Accountability Report

SCRA is required to report on any high-value losses and special payments incurred in the financial year, any fees and charges receivable in the financial year and any remote contingent liabilities as at the date the accounts were signed by the Accountable Officer.

- No reportable losses were incurred in the financial year to 31 March 2026.
- No reportable special payments were made in the financial year to 31 March 2026.
- No reportable fees or charges were received in the financial year to 31 March 2026.
- There are no remote contingent liabilities as at the date the accounts were signed.

Neil Hunter
Accountable Officer

2.6 Independent auditor's report to the members of Scottish Children's Reporter Administration, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Scottish Children's Reporter Administration for the year ended 31 March 2026 under the Children's Hearing (Scotland) Act 2011. 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 material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2025/26 Government Financial Reporting Manual (the 2025/26 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2026 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2025/26 FReM; and
- have been prepared in accordance with the requirements of the Children's Hearing (Scotland) Act 2011 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 15 April 2026. My period of appointment is two years, covering 2025/26 and 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- using my understanding of the central government sector to identify that the Children's Hearing (Scotland) Act 2011 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

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

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Children's Hearing (Scotland) Act 2011 and directions made thereunder by the Scottish Ministers.

Other information

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

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

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

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

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Children's Hearing (Scotland) Act 2011 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 Children's Hearing (Scotland) Act 2011 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Adam Haahr
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

3. Financial Statements

3.1 Statement of Comprehensive Net Expenditure for year ending 31 March 2026

	Note	2025-2026	2024-2025 restated ¹
		£000	£000
Expenditure			
Staff costs	3	26,834	25,080
Other expenditure	4	6,213	6,121
Depreciation and amortisation	5,7,14	3,611	3,175
		<u>36,658</u>	<u>34,376</u>
Income	2	<u>(220)</u>	<u>(244)</u>
Net expenditure		36,438	34,132
Interest payable		222	159
Interest receivable		-	-
Pension scheme finance cost	11	25	(199)
Net expenditure before Scottish Government funding		<u>36,685</u>	<u>34,092</u>
Other comprehensive net expenditure			
Items which will not be reclassified to net expenditure:			
Actuarial loss on pensions	11	179	6,428
Revaluation loss/(surplus) on property		(32)	-
Comprehensive net expenditure for the year		<u>36,832</u>	<u>40,520</u>

¹ The previous year's Statement of Comprehensive Net Expenditure has been restated on the face of this statement to correct a typographical error in the "Actuarial loss on pensions" line. In 2024-25 an actuarial gain on pensions of £33,460,000 was reported and thus comprehensive net expenditure for 2024-25 of £632,000 was reported. All other figures remain as previously reported.

3.2 Statement of Financial Position as at 31 March 2026

	Note	31 March 2026 £000	31 March 2025 £000
Non-current assets			
Property, plant and equipment	5	10,233	8,670
Right of use assets	14	5,987	5,256
Intangible assets	7	3,784	3,776
<i>Total non-current assets</i>		<u>20,004</u>	<u>17,702</u>
Current assets			
Assets held for sale	6	145	0
Trade and other receivables	8	907	365
Cash and cash equivalents	9	2,775	2,901
<i>Total current assets</i>		<u>3,827</u>	<u>3,266</u>
Total assets		23,831	20,968
Current liabilities			
Trade and other payables	10	3,804	3,055
Other provisions	13	40	40
Lease obligations	14	603	641
<i>Total current liabilities</i>		<u>4,447</u>	<u>3,736</u>
Non-current assets less net current liabilities		19,384	17,232
Non-current liabilities			
Payables	10	48	45
Pension liability	11	2,010	2,321
Provision for unfunded pensions	12	102	127
Other provisions	13	585	479
Lease obligations	14	5,664	4,901
<i>Total non-current liabilities</i>		<u>8,409</u>	<u>7,873</u>
Assets less liabilities		<u>10,975</u>	<u>9,359</u>
Taxpayers' equity			
General fund	19	(17,973)	(19,736)
Pension reserve	11	25,861	26,040
Revaluation reserve		3,087	3,055
Total taxpayers' equity		<u>10,975</u>	<u>9,359</u>

The Accountable Officer authorised these financial statements for issue on

Neil Hunter
Accountable Officer

3.3 Statement of Cash Flows for year ending 31 March 2026

	Notes	2025-2026 £000	2024-2025 £000
Cash flows from operating activity			
Net expenditure		(36,438)	(34,132)
Adjustments for non-cash items			
Increase/(Decrease) in pension fund liability	11	(311)	6,628
Increase/(Decrease) in pension reserve		(179)	(6,428)
Depreciation and amortisation charges	5,7,14	3,611	3,175
Revaluation losses (gains) on non-current assets	5		
Impairment on non-current asset	1(f),4,5	0	239
<i>Movements in working capital</i>			
Decrease/(Increase) in trade and other receivables	8	(542)	145
Decrease/(Increase) in trade and other payables	10,13	(38)	(1,326)
<i>Movements in provisions</i>			
Increase/(Decrease) in provision for unfunded pensions	12	(25)	(15)
Net cash outflow from operating activities		(33,922)	(31,714)
Cash flow from investing activities			
Purchase of property, plant and equipment	5	(2,566)	(1,029)
Purchase of intangible assets	7	(1,226)	(983)
Cash flow from financing activities			
Scottish Government funding for year		38,448	33,244
Repayment of leasing liabilities		(613)	(526)
Interest paid on lease obligations		(219)	(156)
Other interest paid		(3)	(3)
Net interest expense on pension asset	11	(25)	199
Net increase/(decrease) in cash and cash equivalents		(126)	(968)
Opening Cash Balance	9	2,901	3,869
Closing Cash Balance	9	2,775	2,901

3.4 Statement of Changes in Taxpayers' Equity

	General Fund £000	Pension Reserve £000	Revaluation Reserve £000	Total Reserves £000
Balance at 31 March 2024	(18,888)	32,468	3,055	16,635
Changes in taxpayers' equity for 2024-25				
Net gain on revaluation of property				
Actuarial gain/(loss) on pension reserve		(6,428)		(6,428)
Net expenditure for the year	(34,092)			(34,092)
Total recognised income and expense for 2024-25	(52,980)	26,040	3,055	(23,885)
Funding from Scottish Government	33,244			33,244
Balance at 31 March 2025	(19,736)	26,040	3,055	9,359
Changes in taxpayers' equity for 2025-26				
Net gain on revaluation/indexation of property			32	32
Actuarial gain/(loss) on pension reserve		(179)		(179)
Net expenditure for the year	(36,685)			(36,685)
Total recognised income and expense for 2025-26	(56,421)	25,861	3,087	(27,473)
Funding from Scottish Government	38,448			38,448
Balance at 31 March 2026	(17,973)	25,861	3,087	10,975

3.5 Notes of the financial statements

1. Statement of accounting policies

The financial statements have been prepared in accordance with the 2025-2026 Government Financial Reporting Manual (FReM) issued by HM Treasury.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of SCRA for the purposes of giving a true and fair view has been selected. The particular policies adopted by SCRA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

a. Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, investment properties, plant and equipment and intangible assets to fair value as determined by the relevant accounting standard. The financial statements have been prepared on a going concern basis.

b. Employee benefits

SCRA has an agreement with Falkirk Council under which all staff are eligible to enter the Local Government Pension Scheme managed by the Council in accordance with the rules thereof. It is a defined benefit scheme providing pension benefits and life assurance for all staff members.

The defined benefits pension scheme's assets are included at fair value and this is compared to the present value of the scheme liabilities using a projected unit method and discounted at a rate in accordance with the FReM and consistent with IAS 19. The increase in the present value of the liabilities of the scheme expected to arise from employee service in the period is charged to net expenditure. The expected return on the scheme's assets and the increase during the period in the present value of the scheme's liabilities arising from the passage of time are included in pension scheme finance cost. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to reserves and are recognised in the Statement of Comprehensive Net Expenditure.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected accrued benefit method. The valuation used was at 31 March 2023. Details of this valuation are included in reports published by Falkirk Council.

c. Property, plant and equipment

From 1 April 2025, HM Treasury amended the requirements of the Government Financial Reporting Manual (FReM) regarding the revaluation of property, plant and equipment. Under the revised requirements, where entities do not operate a rolling programme of revaluations and/or assets are not non-property assets subject to indexation, assets should be professionally revalued every five years, with annual indexation applied during the four intervening years.

SCRA's land and buildings portfolio was last valued on an open market basis as at 31 March 2024 by Rydens – a Royal Institute of Chartered Surveyors (RICS) Registered Valuer. In accordance with the updated FReM requirements, indexation has been applied in order to give the value as at 31 March 2026. The values as at 31 March 2025 stated in these accounts were those arising from the previous accounting policy, i.e. 2024 valuations depreciated in accordance with policy outlined below in paragraph (e).

Other property, plant and equipment are stated at depreciated historical cost as a proxy for fair value as the assets in this category have a low value and short useful life. It is SCRA's policy to capitalise assets which have an expected useful life in excess of one year and cost more than £5,000 including VAT. Purchases as part of a project are considered together when applying the £5,000 minimum limit.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to SCRA, and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the Statement of Comprehensive Net Expenditure during the financial year in which they are incurred.

Increases in the carrying amount arising on revaluation of land and buildings are credited to revaluation reserve. Decreases that offset previous increases of the same asset are charged against revaluation reserve; all other decreases are charged to the Statement of Comprehensive Net Expenditure.

d. Right of Use Assets and lease liabilities

At inception of a contract, SCRA considers whether a contract is, or contains, a lease. A lease is defined as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

To apply this definition, SCRA assesses whether the contract meets two key evaluations:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to SCRA;
- SCRA has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract.

At lease commencement date, SCRA recognises a right-of-use asset and a lease liability on the balance sheet. The lease liability is measured as the present value of the lease payments that are not paid at that date, discounted using the HM Treasury discount rate promulgated in the PES papers. The interest element of the lease payments are charged to the Statement of Comprehensive Net Expenditure. The right-of-use asset is measured at cost, comprising the initial measurement of the lease liability, any initial direct costs incurred by SCRA and an estimate of any costs to dismantle and remove the asset at the end of the lease net of any incentives received.

SCRA depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. SCRA also assesses the right-of-use asset for impairment when such indicators exist.

In line with the FReM, SCRA accounts for short-term leases and leases of low-value assets as an expense in the Statement of Comprehensive Net Expenditure on a straight-line basis over the lease term, rather than recognising a right-of-use asset and lease liability.

SCRA's right of use assets and corresponding lease obligations are for buildings used for offices and hearing centres.

e. Depreciation

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

Land	Not depreciated
Assets under construction	Not depreciated
Buildings	5 – 50 years
Fixtures & Fittings	4 years
Plant & Machinery	10 years
Computer Equipment	2 – 4 years
Other Equipment	4 years
Leasehold Improvements	lesser of 10 years and the remaining term of the lease
Right of Use assets	lesser of useful life and the remaining term of the lease

f. Impairment

Assets which are subject to amortisation or depreciation are reviewed for impairment whenever events or circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised by the amount by which the carrying amount exceeds its recoverable amount. Any impairment loss is recognised immediately in Statement of Comprehensive Net Expenditure, except for assets previously re-valued where the revaluation was taken to the asset revaluation reserve. In this case, the impairment loss is recognised in Other Comprehensive Net Expenditure to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset.

g. Assets held for sale

A property is derecognised and held for sale under IFRS 5 when all the following requirements are met:

- A management decision has been made to dispose of the property;
- The property is being actively marketed for sale;
- The sale is highly probable within 12 months of classification as held for sale.

h. Government grants

It is SCRA's policy to credit all government grants and grant-in-aid to the General Reserve in line with the FReM.

i. Liabilities

All material amounts outstanding as at 31 March 2026 have been included in the Statement of Comprehensive Net Expenditure irrespective of when actual payment was made.

j. Provisions

Provision is recognised in the Statement of Financial Position when there is a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

k. Other income

SCRA recognises other income in the year to which it relates.

l. Intangible assets

Intangible assets are stated at historic purchase cost less accumulated amortisation. Acquired computer software licences and developed software are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised using the straight-line method over the asset's useful life.

m. Other administration and programme costs

The costs reported in the Statement of Comprehensive Net Expenditure include other administration costs but there is no specific expenditure on programme costs.

n. Pensions

The accounts have been prepared incorporating the requirements of *International Accounting Standard 19 – Employee Benefits* (IAS 19) and include an actuarial valuation of the pension scheme liability as explained in note 11 to the accounts. This reflects the inclusion of liabilities falling due in future years in respect of pension liabilities arising from the application of IAS 19 to SCRA. Barnett Waddingham, the actuary to the pension fund in which SCRA participates, has calculated the liability arising under IAS 19. The actuary conducts a triennial review of the funding basis of the pension scheme, along with yearly reviews when appropriate. The last formal valuation of the funds was conducted as at 31 March 2023. The other main financial assumptions are set out in note 11.

To the extent that the pension deficit is not met from SCRA's sources of income it may only be met by future grant in aid from SCRA's sponsoring department, the Scottish Government Education Department. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be paid in advance of need.

SCRA is required to meet the additional costs of benefits beyond the normal pension scheme benefits in respect of employees who retire early. SCRA provides in full for these costs when the early retirement has been agreed. SCRA, rather than the pension scheme, is liable for that portion of pensions relating to early retirement.

o. Trade payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Currently SCRA has no trade payables classified as non-current liabilities.

p. Value Added Tax

SCRA is not registered for VAT and all costs are shown inclusive of irrecoverable VAT.

q. Review of accounting policies and estimation techniques

These financial statements have been prepared under International Financial Reporting Standards (IFRS).

Areas of judgement in how SCRA's accounting policies are applied include the fair values of properties (see note 1.c), right of use assets/lease liabilities (see note 1.d) and pension estimation technique.

Sensitivity analysis

The most significant financial impact arising by assumptions are those used to calculate the pension asset/deficit. The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below.

Sensitivity analysis	£000s	£000s	£000s	£000s	£000s
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	117,151	124,076	125,912	127,792	135,785
Projected service cost	2,621	2,974	3,070	3,168	3,592
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	126,850	126,097	125,912	125,727	124,997
Projected service cost	3,070	3,070	3,070	3,070	3,070
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	134,817	127,608	125,912	124,255	118,009
Projected service cost	3,599	3,169	3,070	2,973	2,612
Adjustment to life expectancy assumptions			+1 year	None	-1 year
Present value of total obligation			129,393	125,912	122,529
Projected service cost			3,167	3,070	2,974

r. Accounting standards not yet adopted

As at the date of authorisation of these financial statements, the following international financial accounting standards (IFRSs) were not yet adopted:

- IFRS 18 Presentation and Disclosure in Financial Statements
- IFRS 19 Subsidiaries without Public Accountability
- IFRS 20 Regulatory Assets and Regulatory Liabilities

These standards are not UK-adopted per the Government's Financial Reporting Manual (FReM) and, when adopted, will have no material impact on SCRA's financial statements or reporting.

2. Income

Income of £220k (2024-25: £244k) comprises mainly property rental income, shared services income and staff secondment income.

3. Staff Costs

A detailed breakdown of Staff Costs and Numbers is contained within the Remuneration and Staff Report section of the Accountability Report.

4. Other expenditure

	2025-26	2024-25
	£000	£000
Running costs ²	2,875	2,443
Other property costs	2,262	2,442
Hearing and legal costs	406	387
Training, recruitment and other staff costs	518	467
Short-term and low-value leases	11	15
Board fees and expenses	54	49
Auditor remuneration	54	48
Internal auditors' remuneration	33	31
Loss on revaluation of non-current assets	0	0
Impairment of non-current asset	0	239
	6,213	6,121

5. Tangible non-current assets

Additions of total property, plant and equipment in the schedule of £3.040m (2024/25: £1.595m) appear in the cash flow as £2.566m (2024/25: £1.029m) after adjustment for opening and closing property, plant and equipment accruals in trade and other payables.

² Running costs in 2024/25 exclude £45k of costs that relate to 2024/25 that were accounted for within the 2023/24 financial year.

	Land	Buildings	Assets under construction	Leasehold improvements	Fixtures and fittings	Computer Equipment	Other equipment	Plant and machinery	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000

Cost/Valuation

At 1 April 2025	1,430	3,980	316	2,784	2,640	2,331	2,446	145	16,072
Additions			1,783	447	248	421	141		3,040
Transfers	(50)	(110)	(1,575)	1,362	208		5		(160)
Disposals						(95)	(310)		(405)
Revaluation/Indexation	(47)	(202)							(249)
Impairment									
At 31 March 2026	1,333	3,668	524	4,593	3,096	2,657	2,282	145	18,298

Accumulated depreciation

At 1 April 2025	0	149	0	1,847	1,610	1,326	2,325	145	7,402
Provided in year		148		249	485	416	67		1,365
Withdrawn on disposal/transfer		(15)				(95)	(310)		(420)
Revaluation/Indexation		(282)							(282)
At 31 March 2026	0	0	0	2,096	2,095	1,647	2,082	145	8,065

Net book value

At 31 March 2026	1,333	3,668	524	2,497	1,001	1,010	200	0	10,233
At 31 March 2025	1,430	3,831	316	937	1,030	1,005	121	0	8,670

Prior year comparatives

	Land	Buildings	Assets under construction	Leasehold improvements	Fixtures and fittings	Computer Equipment	Other equipment	Plant and machinery	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost/Valuation									
At 1 April 2024	1,430	3,857	51	4,258	2,563	1,739	2,469	145	16,512
Additions		2	725	180	92	596			1,595
Transfers		360	(460)	3	70		27		0
Disposals				(1,657)	(85)	(4)	(50)		(1,796)
Impairment		(239)							(239)
At 31 March 2025	1,430	3,980	316	2,784	2,640	2,331	2,446	145	16,072
Accumulated depreciation									
At 1 April 2024	0	0	0	3,287	1,264	1,003	2,300	145	7,999
Provided in year		149		217	431	327	75		1,199
Withdrawn on				(1,657)	(85)	(4)	(50)		(1,796)
Revaluation									
At 31 March 2025	0	149	0	1,847	1,610	1,326	2,325	145	7,402
Net book value									
At 31 March 2025	1,430	3,831	316	937	1,030	1,005	121	0	8,670
At 31 March 2024	1,430	3,857	51	971	1,299	736	169	0	8,513

6. Assets held for sale

As at 31 March 2026, one property was classified as an asset held for sale, after management committed to a plan to sell it. It is measured at £145k, this being the lower of its carrying amount and fair value less costs to sell. The sale is expected to be completed within 12 months.

SCRA had no assets held for sale as at 31 March 2025.

7. Intangible assets

Additions of total intangible assets in the schedule of £1.542m (2024/25: £1,090m) appear in the cash flow as £1.226m (2024/25: £0.983m) after adjustment for opening and closing intangible asset accruals in trade and other payables.

	Software licences £000	Information Technology £000	Total £000
Cost/Valuation			
As at 1 April 2025	280	8,283	8,563
Additions	0	1,542	1,542
Transfers	0	0	0
Disposals	0	0	0
At 31 March 2026	280	9,825	10,105
Accumulated amortisation			
At 1 April 2025	280	4,507	4,787
Provided in year	0	1,534	1,534
Withdrawn on disposal	0	0	0
At 31 March 2026	280	6,041	6,321
Net Book Value			
At 31 March 2026	0	3,784	3,784
At 31 March 2025	0	3,776	3,776
Prior year comparatives			
Cost/Valuation			
As at 1 April 2024	280	7,193	7,473
Additions	0	1,090	1,090
Transfers	0	0	0
Disposals	0	0	0
At 31 March 2025	280	8,283	8,563
Accumulated amortisation			
At 1 April 2024	277	3,272	3,549
Provided in year	3	1,235	1,238
Withdrawn on disposal	0	0	0
At 31 March 2025	280	4,507	4,787
Net Book Value			
At 31 March 2025	0	3,776	3,776
At 31 March 2024	3	3,921	3,924

8. Trade and other receivables

(i) Current assets

	2025-26 £000	2024-25 £000
Prepayments	633	302
Other receivables	274	63
Balance at 31 March	907	365

(ii) Intra governmental balances

	2025-26 £000	2024-25 £000
Balances with local authorities	75	4
Balances with other central government bodies	220	29
Balances with bodies external to government	612	332
Balance at 31 March	907	365

9. Cash and cash equivalents

	2025-26 £000	2024-25 £000
Balance at 1 April	2,901	3,869
Net change in cash and cash equivalents	(126)	(968)
Balance at 31 March	2,775	2,901
Bank accounts	2,771	2,898
Petty cash balance	4	3
	2,775	2,901

All bank balances at 31 March 2026 are held with commercial banks.

10. Trade and other payables

(i) Current liabilities

	2025-26 £000	2024-25 £000
Trade payables	1,192	1,023
Tax and social security	582	489
Other payables	540	415
Accruals	1,490	1,128
Balance at 31 March	3,804	3,055

The increase in total trade and other payables of £0.749m (2024/25: decrease £0.656m) is shown in the statement of cash flows as a decrease of £0.38m (2024/25: decrease £1.326m) after adjustment for movements in property, plant and equipment (note 5) and intangible assets (note 7).

(ii) Non-current liabilities

	2025-26 £000	2024-25 £000
Public Works Loan Board (PWLB) loans	37	37
Other payables, accruals and deferred income	11	8
Balance at 31 March	48	45

(iii) Intra governmental balances

	Payables: current	Payables: non- current	Payables: current	Payables: non- current
	2025-26 £000	2025-26 £000	2024-25 £000	2024-25 £000
Balances with local authorities	564	0	399	0
Balances with other central government bodies	1,008	37	731	37
Balances with bodies external to government	2,232	11	1,925	8
At 31 March	3,804	48	3,055	45

11. Pensions

Financial assumptions

The assumptions SCRA instructed the actuary to use are:

Period Ended	31 March 2026	31 March 2025
Pension Increase Rate (CPI)	2.90% p.a.	2.75% p.a.
Salary Increase Rate	3.40% p.a.	3.25% p.a.
Discount Rate	6.10% p.a.	5.80% p.a.

Demographic assumptions

The actuary has adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2023, except for an update of their CMI projection model. Details of the post retirement mortality assumptions are below.

Post retirement mortality	31 March 2026	31 March 2025
Base table	Club Vita tables	Club Vita tables
Multiplier (M/F)	100% / 100%	100% / 100%
Future improvements model	CMI 2025	CMI 2023
Long-term rate of improvement	1.5%	1.5%
Smoothing parameter	7.0	7.0
Initial addition parameter	0.25% p.a.	0.25% p.a.
2020 weight parameter	n/a	0%
2021 weight parameter	n/a	0%
2022 weight parameter	n/a	15%
2023 weight parameter	n/a	15%

The assumed life expectancies from age 65, as at 31 March 2026 based on the assumptions set out above, are:

	Males	Females
Retiring today	20.7 years	23.3 years
Retiring in 20 years	21.9 years	25.2 years

Asset ceiling adjustment

The fair value of plan assets since 31 March 2023 has exceeded the estimated present value of liabilities. In accordance with *International Financial Reporting Interpretations Committee Interpretation 14* ("IFRIC 14"), SCRA only recognises that net asset, in its Statement of Financial Position, to the extent that it represents the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions. SCRA has no unconditional right to refunds from the plan. When expressed as the present value of estimated future service costs less the present value of estimated future service contributions, the economic benefit available in the form of reductions in future contributions is £0, before accounting for unfunded pension liabilities; this is what SCRA has recognised in its Statement of Financial Position. Without an asset ceiling, SCRA would have recognised a net pension asset of £50.328m at 31 March 2026 (2025: £37.567m).

**Change in the fair value of plan assets, defined benefit obligation and net liability
for the year end 31 March 2026**

	Assets £000	Obligations £000	Asset ceiling adjustments £000	Net asset (liability) £000
Fair value of plan assets	158,621			158,621
Present value of funded liabilities		118,733		(118,733)
Present value of unfunded liabilities		2,321		(2,321)
Effect of the asset ceiling			(39,888)	(39,888)
Opening position as at 31 March 2025	158,621	121,054	(39,888)	(2,321)
Service cost				
- Current service cost	0	3,188		(3,188)
- Past service cost (including curtailments)	0	2		(2)
- Effect of settlements	0	0		0
Total service cost	0	3,190		(3,190)
Net interest				
- Net income on plan assets	9,205			9,205
- Net cost on defined benefit obligation		6,916		(6,916)
- Interest on the effect of the asset ceiling			(2,314)	(2,314)
Total net interest	9,205	6,916	(2,314)	(25)
Administrative expenses	(125)			(125)
Total defined benefit cost recognised in the Statement of Comprehensive Net Expenditure	9,080	10,106	(2,314)	(3,340)
Cash flows				
- Participants' contributions	1,330	1,330		0
- Employer contributions	3,830	0		3,830
- Estimated benefits paid	(4,810)	(4,810)		0
- Estimated unfunded benefits paid	(189)	(189)		0
Expected closing position	167,862	127,491	(42,202)	(1,831)
Remeasurements				
- Change in financial assumptions	0	(2,962)		2,962
- Change in demographic assumptions	0	784		(784)
- Experience loss on defined benefit obligation	0	599		(599)
- Return on assets excluding interest	8,378	0		8,378
- Changes in the effect of the asset ceiling	0	0	(10,136)	(10,136)
Total remeasurements recognised in Statement of Taxpayers' Deficit	8,378	(1,579)	(10,136)	(179)
Fair value of plan assets	176,240			176,240
Present value of funded liabilities		123,902		(123,902)
Present value of unfunded liabilities		2,010		(2,010)
Effect of the asset ceiling			(52,338)	(52,338)
Closing position as at 31 March 2026	176,240	125,912	(52,338)	(2,010)

Change in the fair value of plan assets, defined benefit obligation and net asset/liability for the year end 31 March 2025

	Assets £000	Obligations £000	Asset ceiling adjustments £000	Net asset (liability) £000
Fair value of plan assets	152,385			152,385
Present value of funded liabilities		134,000		(134,000)
Present value of unfunded liabilities		2,713		(2,713)
Effect of the asset ceiling			(11,365)	(11,365)
Opening position as at 31 March 2024	152,385	136,713	(11,365)	4,307
Service cost				
- Current service cost	0	3,902		(3,902)
- Past service cost (including curtailments)	0	0		0
- Effect of settlements	0	0		0
Total service cost	0	3,902		(3,902)
Net interest				
- Net income on plan assets	7,391			7,391
- Net cost on defined benefit obligation		6,641		(6,641)
- Interest on the effect of the asset ceiling			(551)	(551)
Total net interest	7,391	6,641	(551)	199
Total defined benefit cost recognised in the Statement of Comprehensive Net Expenditure	7,391	10,543	(551)	(3,703)
Cash flows				
- Participants' contributions	1,209	1,209		0
- Employer contributions	3,317	0		3,317
- Estimated benefits paid	(4,276)	(4,276)		0
- Estimated unfunded benefits paid	(186)	(186)		0
- Estimated contributions in respect of unfunded benefits paid	186	0		186
Expected closing position	160,026	144,003	(11,916)	4,107
Remeasurements				
- Change in financial assumptions	0	(21,448)		21,448
- Change in demographic assumptions	0	(232)		232
- Other experience	0	(1,269)		1,269
- Return on assets excluding amounts included in net interest	(1,405)	0		(1,405)
- Changes in the effect of the asset ceiling ³	0	0	(27,972)	(27,972)
Total remeasurements recognised in Statement of Taxpayers' Deficit⁴	(1,405)	(22,949)	(27,972)	(6,428)
Fair value of plan assets	158,621			158,621
Present value of funded liabilities		118,733		(118,733)
Present value of unfunded liabilities		2,321		(2,321)
Effect of the asset ceiling			(39,888)	(39,888)
Closing position as at 31 March 2025	158,621	121,054	(39,888)	(2,321)

³ Last year's financial statements incorrectly reported changes in the effect of the asset ceiling as an increase of £11,916,000. This has been corrected to a decrease of £27,972,000 as above.

⁴ Last year's financial statements incorrectly reported total remeasurements recognised in the Statement of Taxpayers' Deficit as an increase of £33,460,000. This has been corrected to a decrease of £6,428,000 as above.

Fair value of employer assets at 31 March 2026

Asset Category	Quoted prices in active markets £000	Quoted prices not in active markets £000	Total £000	%
Equity securities:				
Consumer	16,496	0	16,496	9
Manufacturing	13,652	0	13,652	8
Energy and utilities	9,537	0	9,537	5
Financial institutions	9,295	0	9,295	5
Health and care	6,614	0	6,614	4
Information technology	8,743	0	8,743	5
Other	1,349	0	1,349	1
Debt securities:				
Corporate bonds (investment grade)	0	0	0	0
Corporate bonds (non-investment grade)	0	0	0	0
UK Government	25,561	0	25,561	15
Other	0	0	0	0
Private equity:				
All	0	410	410	0
Real estate:				
UK property	0	8,534	8,534	5
Overseas property	0	0	0	0
Investment funds and unit trusts:				
Equities	28,637	0	28,637	16
Bonds	8,980	0	8,980	5
Hedge funds	0	0	0	0
Commodities	0	0	0	0
Infrastructure	0	22,371	22,371	13
Other	0	2,201	2,201	1
Derivatives:				
Inflation	0	0	0	0
Interest rate	0	0	0	0
Foreign exchange	0	0	0	0
Other	0	0	0	0
Cash and cash equivalents:				
All	13,860	0	13,860	8
Totals	142,724	33,516	176,240	100

Fair value of employer assets at 31 March 2025

Asset Category	Quoted prices in active markets £000	Quoted prices not in active markets £000	Total £000	%
Equity securities:				
Consumer	14,873.4	0.0	14,873.4	9
Manufacturing	12,661.3	0.0	12,661.3	8
Energy and utilities	7,513.4	0.0	7,513.4	5
Financial institutions	11,083.2	0.0	11,083.2	7
Health and care	5,622.5	0.0	5,622.5	4
Information technology	8,313.6	0.0	8,313.6	5
Other	1,270.8	0.0	1,270.8	1
Debt securities:				
Corporate bonds (investment grade)	0.0	0.0	0.0	0
Corporate bonds (non-investment grade)	0.0	0.0	0.0	0
UK Government	22,155.4	0.0	22,155.4	14
Other	2,052.5	0.0	2,052.5	1
Private equity:				
All	0.0	544.0	544.0	0
Real estate:				
UK property	0.0	8,584.3	8,584.3	5
Overseas property	0.0	0.0	0.0	0
Investment funds and unit trusts:				
Equities	24,199.4	0.0	24,199.4	15
Bonds	2,530.5	0.0	2,530.5	2
Hedge funds	0.0	0.0	0.0	0
Commodities	0.0	0.0	0.0	0
Infrastructure	0.0	23,161.7	23,161.7	15
Other	0.0	2,730.4	2,730.4	2
Derivatives:				
Inflation	0.0	0.0	0.0	0
Interest rate	0.0	0.0	0.0	0
Foreign exchange	0.0	0.0	0.0	0
Other	0.0	0.0	0.0	0
Cash and cash equivalents:				
All	11,324.6	0.0	11,324.6	7
Totals	123,601	35,020	158,621	100

12. Provision for unfunded pensions

	2025-26 £000	2024-25 £000
Balance at 1 April	127	142
Provisions utilised during the year	(10)	(36)
Actuarial valuation adjustment	(15)	21
Balance at 31 March	102	127

13. Other provisions

	2025-26 £000	2024-25 £000
Balance at 1 April	519	475
Released in year	0	0
	519	475
Provided in year	106	44
Balance at 31 March	625	519
Not later than one year	40	40
Later than one year and not later than five years	23	23
Later than five years	562	456
	625	519

14. Leases

(i) Right-of-use-assets

	2025-26 £000	2024-25 £000
Cost/valuation		
Opening Balance	7,584	7,421
Remeasurement of existing leases	1,444	234
Termination of lease	(253)	(71)
Closing Balance	8,775	7,584
Accumulated depreciation		
Opening balance	2,328	1,661
Provided in year	713	738
Termination of lease	(253)	(71)
Closing Balance	2,788	2,328
Net Book Value	5,987	5,256

(ii) Obligations under finance leases at 31 March

	Lease payments 2025-26 £000	Finance charges 2025-26 £000	Lease payments 2024-25 £000	Finance charges 2024-25 £000
Within one year	603	228	641	154
Between 1-2 years	671	210	645	139
Between 2-3 years	687	190	669	122
Between 3-4 years	684	169	681	105
Between 4-5 years	606	148	675	88
Between 5-10 years	2,064	444	1,864	199
Between 10-15 years	952	67	367	32
Balance at 31 March	<u>6,267</u>	<u>1,456</u>	<u>5,542</u>	<u>839</u>

15. Events after the reporting date

No events occurred between the reporting date and the authorisation date that materially affect any of the information contained in these financial statements.

16. Financial instruments

As the cash requirements of SCRA are met through grant-in-aid, financial instruments play a more limited role in creating and managing risk than would apply in a non public sector body of a similar size.

The majority of financial instruments relate to cash or cash equivalents and to contracts for non-financial items in line with SCRA's expected purchase and usage requirements. SCRA is therefore exposed to little credit, liquidity or market risk.

17. Related party transactions

SCRA is a Non-Departmental Public Body sponsored by Scottish Government Education and Skills Department (SGESD). SCRA receives funding from SGESD which is regarded as a related party. During the year SCRA had a number of transactions with other government departments and agencies. No Board Member, key manager or other related party has undertaken any material transactions with SCRA during the year 2025/26 (2024/25: none).

18. Capital commitments

As at 31 March 2026, SCRA had contracted capital commitments of £1.322m not otherwise included in these financial statements for the refurbishments of our properties in Dundee and Lerwick which will be completed in 2026 (2025: £1.270m).

19. Reserves

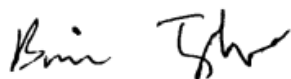
SCRA's General Fund balance as at 31 March 2026 is a deficit of £17.973m (31 March 2025: £19.736m). The deficit has arisen due to an excess of total pension service costs over employer's contributions, and pension net interest costs. SCRA received written assurance from the Scottish Government in April 2023 that Ministers have an ongoing commitment to SCRA as a going concern, and that there are no plans to change the existing arrangements whereby the Scottish Government funds SCRA, including pensions, through grant-in-aid and non-cash budgets.

Direction by the Scottish Ministers



SCOTTISH CHILDREN'S REPORTER ADMINISTRATION DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Schedule 3 of the Children's Hearing Scotland Act (2011), hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2026, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 2 July 2025 is hereby revoked.



A member of the staff of the Scottish Ministers

Dated: 25 June 2026

PUBLISHED OCTOBER 2026

www.scra.gov.uk

