

# ANNUAL REPORT & ACCOUNTS

2023-2024





**WE WORK TO MAKE SCOTLAND SAFER BY  
REDUCING THE RISK OF SERIOUS HARM**

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Laid before the Scottish Parliament by the Scottish Ministers under Section 12(2) of the Criminal Justice (Scotland) Act 2003.  
Ref: XX/XXXX/XX

DR. GERALDINE O'HARE,  
CONVENER



## **THIS ANNUAL REPORT SETS OUT AN OVERVIEW OF THE PHENOMENAL AMOUNT OF WORK THE TEAM UNDERTAKE TO SUPPORT THE JUSTICE SECTOR IN SCOTLAND.**

### **OVERVIEW**

#### **Convener's Foreword**

Welcome to the 2023-24 Annual Report and Accounts for the Risk Management Authority (RMA). Having joined the Board as Convener in May 2023, I am very proud to present the work of the RMA Board and team over this period.

As we approach the twentieth anniversary of the RMA, we have invested a significant amount of time and dedication to developing a new Corporate Plan in determining the focus of our work over the next five years.

Our new Mission is Making Scotland Safer. As Scotland's experts in risk assessment and risk management, we are committed to making Scotland a safer place to live by reducing the risk of serious harm.

The Board met in November 2023 for a most inspiring and thoughtful day to bring the plan to completion. I am very grateful for the expertise and contributions received over the course of developing this important strategy. I am proud of a Corporate Plan that clearly presents our priorities; how we will support and learn from one another; how we will work together with our partners and other agencies, and the impact we have on the Scottish Government's vision of a safer Scotland.

In December 2023, Mark McSherry and I met with Angela Constance, Cabinet Secretary for Justice and Home Affairs at the Scottish Parliament, and in February we welcomed Cat Dalrymple, then Interim Director of Scottish Government Justice Division to our Board meeting. I am grateful to both for their time and for their interest in the work of the RMA, and I look forward to working together going forward. In discussing our Corporate Plan, it is heartening to know that the work of the RMA to influence policy and improve practice in risk assessment and risk management is highly respected, understood, and valued.

This Annual Report sets out an overview of the phenomenal amount of work the team undertake to support the justice sector in Scotland. We undertake research, provide training and support, develop standards of practice and complete quality assurance, so that we are continually improving Scotland's approach to public safety.

Our duties to oversee the Order for Lifelong Restriction (OLR) has presented with challenges this year. We are wholly committed to making sure the OLR is managed appropriately, and the Board will continue to provide our support to ensure the quality of risk management is maintained, to protect the public and support both individuals subject to the sentence and our stakeholders.

As in previous years, the expenditure for the RMA for this year has been within the agreed budget, and risk management controls remain appropriate – a testament to the good governance protocols in place across the RMA.

I wish to thank Mark McSherry, Chief Executive, the senior team and all colleagues for their contributions over the course of this year. They are a highly committed team and will continue to deliver the important work of the RMA in keeping Scotland safe.

I would like to extend a special thanks to my predecessor, David Crawford, and Board Member Aileen Burnett who left in April and September 2023 respectively. Thank you for your time, your support and guidance. It has been my absolute privilege to join the RMA Board this year alongside new Member James Maybee, who brings his many years of expertise and compassion from a background in social work.

As we embark upon our new Corporate Plan this year, I look forward to continuing to work together with our many stakeholders to see the work of the RMA support the future of public protection in Scotland for years to come. I hope you will enjoy reading our Annual Report.

**Dr Geraldine O'Hare**  
Board Convener

MARK MCSHERRY,  
CHIEF EXECUTIVE



## **WE CONTINUALLY PROVIDE SUPPORT TO JUSTICE AGENCIES IN IMPROVING STANDARDS OF RISK ASSESSMENT AND MANAGEMENT.**

### **CHIEF EXECUTIVE'S COMMENTARY**

I hope you enjoy reading our annual report, which reflects the significant efforts of our RMA team who have been working tirelessly with justice agencies, in making Scotland safer.

Our development team have continued to develop the evidence base of our work, the foundation of everything we do. This work will inform proposed changes to risk assessment and management of those who pose a risk of serious harm. Building on our recently published research on the Order for Lifelong Restriction work has continued at a pace. We will be using this information to inform changes to our Standards and Guidelines for Risk Management and in working with our colleagues in prisons and the community.

We have continued to work with justice social work to pilot an assessment method to inform court reports. Our Effective Practice team have been working extensively across prisons and community to support our colleagues in SPS, prison based social work and the Police. This has focused on jointly developing the standard of risk management to inform release decisions from custody and building on the development of MAPPA in the community, an area we have worked closely with Police with for many years.

Our OLR team have continued to support our partners who have functions in the assessment and management of those with an Order for Lifelong Restriction, to maintain standards and ensure that plans are implemented. Given the current pressures on the prison population, we have also been focused on identifying the issues that can act as barriers to treatment and progression.

We have been working closely with our colleagues in the Scottish Prison Service and I want to thank their Chief Executive and senior executive team for their support in developing our joint work in the coming years. Similarly the commitment and efforts of both the Social Work Standing Committee and Police Scotland really demonstrate partnership working at it's best.

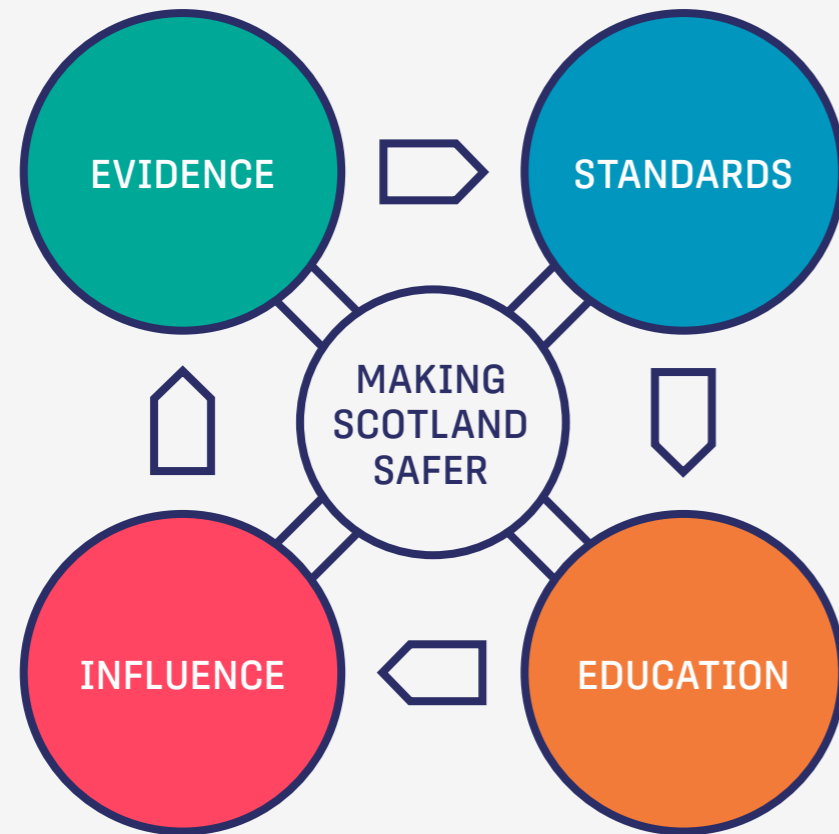
In the context of public sector financial pressures, I am hopeful that these joint efforts can fundamentally address challenges with progression and the development of tailored and individualised approaches to management in the community. This work features significantly in our new corporate plan, so that we can also work with justice agencies and the Scottish Government to develop and enhance our approach to evidence based and safe reintegration to communities.

It has also been a year of change in our Board. I would like to thank our previous Convener David Crawford and Board member Aileen Burnett for all their support and wisdom over the years, it is very much appreciated. It has also been a pleasure to welcome Dr Geraldine O'Hare as our new Convener and James Maybee who has joined our Board with extensive experience and enthusiasm for our work.

As we approach 20 years of the RMA, I have had the privilege of working with and learning from so many people in our brilliant team. I see every day how they support our colleagues across justice making tangible improvements and learning from one another. Their commitment to Making Scotland Safer is unwavering and it really is a privilege to work with you all. Thank you.

Mark McSherry,  
Chief Executive

## 2023-24 IN NUMBERS



### DEVELOP EVIDENCE-BASED RISK ASSESSMENT AND MANAGEMENT



#### Inputs provided on effective practice in risk assessment and management

We produce and keep under review research so that risk assessment and management can be based upon the best available evidence of what works. This year, we have delivered 60 inputs on effective practice in risk assessment and management to organisations across the country including National Organisation for the Treatment of Abuse (NOTA) Scotland, the Division of Forensic Psychology and the Faculty of Forensic Clinical Psychology.

### SET AND RAISE THE STANDARD OF RISK ASSESSMENT AND MANAGEMENT



#### Risk management plans evaluated

All individuals who are sentenced to an OLR will be subject to a Risk Management Plan (RMP) for the rest of their lives. We evaluate RMPs against our Standards and Guidelines, to make sure that risk management strategies in place are implemented and effective. This year we evaluated 80 RMPs and provided guidance on 57 (2022-23: 69 evaluated, 46 provided guidance). See more on p23.

### IMPROVE KNOWLEDGE, SKILLS AND CONFIDENCE IN RISK ASSESSMENT AND MANAGEMENT



#### People attended our training

Our training supports those working in justice to improve their skills, knowledge and confidence. We support police and justice social workers in working with those who pose a risk of serious harm and require active and alert risk management. This year, 110 individuals attended RMA training (2022-23: 141).

### INFLUENCE POLICY, PRACTICE AND PUBLIC CONFIDENCE IN RISK ASSESSMENT AND MANAGEMENT



#### Working groups attended

We work with partners across the sector to learn from others and promote effective practice in risk assessment and management. This year, we continued to grow and maintain our representation at 33 working groups across the sector (2022-23: 26), including the Prison Population Leadership Group.

## PERFORMANCE REPORT

### ABOUT THE RMA

We are making Scotland safer through developing evidence-based risk assessment and risk management, setting and raising standards of practice, improving knowledge and confidence and influencing policy and practice in Scotland. Find out more about [our team on our website](#).



#### Develop evidence-based risk assessment and management

Research is the foundation of all that we do at the RMA. We compile and publish research so that our approach is informed by the best available evidence of what works in reducing serious harm. To make sure Scotland has an effective, modern and person-centred justice system that respects everyone's human rights, we use evidence to develop risk assessment and management methods that are tailored to the roles of those involved.



#### Set and raise the standard of risk assessment and management

We set the standard for risk assessment and risk management in Scotland. We develop and publish evidence-based [Standards and Guidelines](#), evaluate their implementation and provide support to justice agencies to assure that these standards are met. We work in partnership to raise the quality of Risk Assessment Reports and Risk Management Plans required in the assessment and management of those who pose a risk of serious harm.



#### Improve knowledge, skills and confidence in risk assessment and management

We provide learning to ensure that justice agencies and the Scottish public are confident in how we respond to risk. Our training and education strategy supports those working in justice to improve their skills, knowledge and confidence in working with those who pose a risk of serious harm and require risk management.



#### Influence policy, practice and public confidence in risk assessment and management

We work together with partners across justice to learn from others. We contribute to working groups across the sector, and provide evidence-based advice and guidance to Scottish Ministers to inform policy development, influence practice and improve confidence in risk assessment and risk management. This work is crucial to improve outcomes, increase public understanding and support continual improvement in the justice sector.

We are an independent, non-departmental public body of the Scottish Government. Our Sponsor Unit is based within the Community Justice Division. Our Chief Executive and Accountable Officer provides operational leadership and is personally answerable to the Scottish Parliament for the RMA

Our [Sponsorship Framework](#) is available on our website.

**PROTECTING THE PUBLIC HAS ALWAYS  
BEEN CENTRAL TO THE WORK OF THE RMA.**

## VISION FOR JUSTICE IN SCOTLAND

### We have a society in which people feel, and are, safer in their communities

Effective risk assessment and management contributes directly to reducing crime and creating safer communities. In 2023-24, we:

- Delivered specialist training to 110 individuals in police and justice social work to improve knowledge, skills and confidence in risk assessment and risk management of individuals who engage in offending behaviour
- Provided specialist input to the Judicial Institute to support better understanding of the language and communication of risk
- Delivered workshops at conferences relating to the OLR and formulation in the context of risk assessment.

### We have effective, modern, person-centred and trauma-informed approaches to justice in which everyone can have trust

We continue our role in overseeing and administering the OLR sentence. Lead Authorities must submit Risk Management Plans and Annual Implementation Reports to the RMA for evaluation. In 2023-24, we:

- Evaluated 198 Annual Implementation Reports
- Evaluated 80 Risk Management Plans
- Provided guidance on implementation where required
- Reviewed 24 Risk of Serious Harm Assessments or Risk Management Plans to provide secondary assurance on First Grant of Temporary Release (FGTR) applications
- Provided an advisory role in reviewing Home Detention Curfew (HDC) guidance and assessment framework, including delivering training and support to justice partners.

### We support rehabilitation, use custody only where there is no alternative and work to reduce reoffending and revictimisation

We support justice agencies across Scotland to improve risk assessment and risk management, to support individuals to safely remain or reintegrate into our communities. We undertake and publish meaningful and impactful research to reduce the risk of reoffending. In 2023-24, we:

- Led on the second year of a pilot of an assessment framework for individuals convicted of indecent images of children (IIOC). This involved conducting research on the consistency of its application and conducting focus groups to gather feedback and data on its usability
- Had representation on the Community Justice Transformational Change Programme Board which is responsible for shifting the balance between custody and justice in the community
- Have worked closely with colleagues in the Scottish Prison Service and Justice Social Work on the HDC process and associated risk assessment with the objective of safely optimising the current model of operation.

See the Scottish Government's Vision for Justice in Scotland [here](#).

## NATIONAL PERFORMANCE FRAMEWORK



### We respect, protect and fulfil human rights and live free from discrimination

The **Framework for Risk Assessment, Management and Evaluation (FRAME)** outlines the national agreed principles and values for risk assessment and management in Scotland. It proposes a proportionate and evidence-based approach to risk, and a commitment to human worth, dignity, transparency and fairness, and social justice and inclusion. In 2023-24, we started our review of the implementation of FRAME, sharing our project initiation plans with the Scottish Government and relevant partners.



### We are open, connected and make a positive contribution internationally

We are an authority on risk assessment and management in Scotland, and we share and learn from our partners internationally. In 2023-24, we provided inputs to 33 working groups across Scotland and presented on our work at the International Association for the Treatment of Sexual Offenders (IATSO) Conference in Trondheim, NOTA Scotland Annual Conference, and British Psychology Society Division of Forensic Psychology Conference in Belfast, Ireland.



### We live in communities that are inclusive, empowered, resilient and safe

We advocate for effective risk assessment and risk management practices. In 2023-24, we supported the implementation of the Bail and Release from Custody (Scotland) Bill through providing advice and guidance underpinned by the FRAME principles. This year we also undertook additional priority work in relation to HDC. Our role includes reviewing the HDC guidance for agencies, and accompanying assessment framework which underpins the assessment process. We have also been providing support to new and existing HDC assessors and decision makers and commenced a review of existing associated training products and model of assurance.



### We are well educated, skilled and able to contribute to society

Our specialist, high-quality training courses aim to improve knowledge, skills and understanding of risk assessment and risk management. In 2023-24, we delivered training to 38 police and 72 justice social workers.

Find out more about the Scottish Government's National Performance Framework [here](#).

## 2023-24 BUSINESS PLAN PERFORMANCE

### DEVELOP EVIDENCE-BASED RISK ASSESSMENT AND MANAGEMENT

#### Launch a free accessible online directory of risk management approaches

The online directory will be called Selecting Approaches for Effectively Responding to Risk (SAFERR). Over the course of the year work has gone in to completing several entries relating to application with forensic populations, including: Schema Therapy, Dialectical Behaviour Therapy, Mentalisation-based Therapy, Strategic Training Initiative in Community Supervision (STICS), Eye Movement Desensitisation Reprocessing (EMDR) and Cognitive Behavioural Therapy (CBT). Entries on Safe & Together, Multi Agency Public Protection Arrangements (MAPPAs), psychoeducation, Diversion from Prosecution, and Open Prisons, are currently being developed.

Each entry includes details on the approach, who the approach can be used with, and the effectiveness of the approach, including details on it being applied with protected characteristics and different responsivity needs where relevant. Each approach has an overall effectiveness rating in relation to its use with forensic populations or settings, and details of the criteria used to measure.

The directory is designed to support those working with individuals who offend, to determine the most effective and appropriate risk management approaches to reduce risk of serious harm. The directory will also help make sure policy-makers' knowledge remains up to date with current evidence of effective practice and will inform the advice that the RMA provides to Scottish Ministers on how the justice system can be more effective. The directory will launch on the RMA website in 2024-25.

### SET AND RAISE THE STANDARD OF RISK ASSESSMENT AND MANAGEMENT

#### Complete an update to the RMA Standards and Guidelines for Risk Management

Our Standards and Guidelines for Risk Management relate to the management of individuals subject to an Order for Lifelong Restriction, and they also apply to the management of individuals who present a risk of serious harm. To ensure they continue to reflect current thinking and remain aligned with evidence of effective practice, in 2023-24 we drafted an updated version. In October 2023, our Board approved this version to go to consultation with partners. The consultation sought views on the perceived implications of proposed changes. We have received valuable feedback from individuals across the sector and are in the process of making updates where appropriate.

A new version of our Standards and Guidelines for Risk Management will be published in 2024-25. Important updates will include revisions and improvements across Equalities and Diversity, information on a Formulation-Based Approach to Risk Assessment and Management, and guidance on completing case summaries, the application of risk tools and communicating the outcomes of risk tools.

These Standards and Guidelines are an important resource for public protection in Scotland, outlining what needs to be evidenced in practice to ensure safe and efficient management of individuals who offend.

#### Begin a review of the implementation of FRAME

The Framework for Risk Assessment, Management and Evaluation (FRAME) is our national policy for Scotland; it underpins everything we do. FRAME aims to bring consistency to the way in which we assess, manage and evaluate risk presented by offending behaviour in Scotland. First published in 2011, this year we have started a significant project to review the implementation of this policy. We have completed logic modelling and a comprehensive project initiation document to manage the review. We have shared these plans with Scottish Government justice colleagues and obtained valuable feedback to inform the next steps, including development of a Project Board with representation from agencies across the sector.

### IMPROVE KNOWLEDGE, SKILLS AND CONFIDENCE IN RISK ASSESSMENT AND MANAGEMENT

#### Develop new online resources to address the demand for RMA training

In line with the commencement of our five year training strategy, this work is to create online self-learning training modules to meet the needs of the justice sector in Scotland. In 2023-24, we began to explore options to support the development of a learning portal; including collaboration with the Scottish Government and other justice agencies.

### INFLUENCE POLICY, PRACTICE AND PUBLIC CONFIDENCE IN RISK ASSESSMENT AND MANAGEMENT

#### Work with policy colleagues on considerations for the Bail and Release from Custody (Scotland) Act 2023

The Bail and Release from Custody (Scotland) Act 2023 received royal assent in August 2023, which formally completes its journey from Bill to law. To support implementation, we have provided detailed commentary to inform associated standards and the RMA are members of the recently established Bail and Release from Custody Act Implementation Steering Group.

#### Working with agencies on the approach to Counter-Terrorism in Scotland

We have been working with relevant national working groups this year with the aim of making sure evidence-based risk assessment and management is part of Scotland's approach to counter-terrorism. We have provided feedback to the Scottish Government in relation to a draft MAPPAs Chapter on Individuals Subject to the Terrorist Notification Requirements, and a response to the Annual MAPPAs National Overview Report. We have also regularly met with our colleagues in the Counter-Terrorism and Assessment Rehabilitation Centre within the Ministry of Justice

### Produce research that is designed to identify improvements in the operation of the OLR sentence

Conducting evidence-based research is crucial to improve understanding, inform improvements and support continual improvement in the justice sector. Building on our earlier research which focused on understanding the offending profile of those with an OLR, the next phase of research has commenced. This involves the detailed review of recommendations made in court for those with an OLR and the extent to which this has been addressed during the sentence. This includes consideration of a range of factors such as personality assessments, adverse childhood experiences, further offending as well as the treatment and interventions provided. The review will identify areas for improvement, and provide advice to Ministers by reviewing the risk management of those subject to the OLR throughout their sentence. The project is underway with a pilot study of 15 cases now complete. This involved creation of timelines for each case and extraction of variables from the timelines for analysis. The pilot study has been shared with the Senior Management Team and Research Committee and revisions to the coding framework have been made for the remaining data.

### Conduct a review of our potential role within the Victim Notification Scheme

In 2023-24, the Scottish Government published a review of the Victim Notification Scheme (VNS) and determined a project plan should be developed to outline the RMA's work to develop a victims engagement strategy. This project is currently paused.



## IN FOCUS: SETTING THE STANDARDS OF RISK MANAGEMENT PLANS

When someone is sentenced to an OLR, the individual will be subject to lifelong supervision both in custody (or in secure health care settings) and in the community. One of the major safeguards of the OLR sentence is the requirement for a Risk Management Plan (RMP) that meets the required standard. The RMP is a live process that involves ongoing assessment and management of areas of an individual's life that have contributed to their offending behaviour. It is personalised to the individual on the OLR sentence. It sets out the measures that are needed to effectively manage any risk the individual presents to the public.

The foundation of the RMP is an in depth assessment of risk. A particularly important part of this assessment is called a formulation. This is a detailed understanding of the factors that have contributed to the development and maintenance of an individual's offending behaviour. It helps identify the specific factors or issues that are most relevant to the individual's offending behaviour, which then points those working with the individual to the kinds of approaches and activities that are likely to be effective in reducing risk of future serious offending. As such, the assessment directly informs the risk management measures needed to reduce risk. The RMP also sets out how those measures are to be co-ordinated across relevant agencies in order that they are effectively implemented. To achieve this collaborative approach the RMP should always be developed through multi-agency and multi-disciplinary working and should always involve the individual subject to the OLR.

Proportionality is a key consideration when identifying the measures that will be taken to manage the risk an individual presents. The measures outlined in an RMP should always be proportionate to the level of assessed risk (not overly or under restrictive). International evidence shows us that this is the most effective way to reduce risk, and that disproportionate approaches can actually have negative effects on risk. Risk management planning involves identifying individualised measures which can be grouped under supervision, monitoring, intervention and victim safety planning strategies.

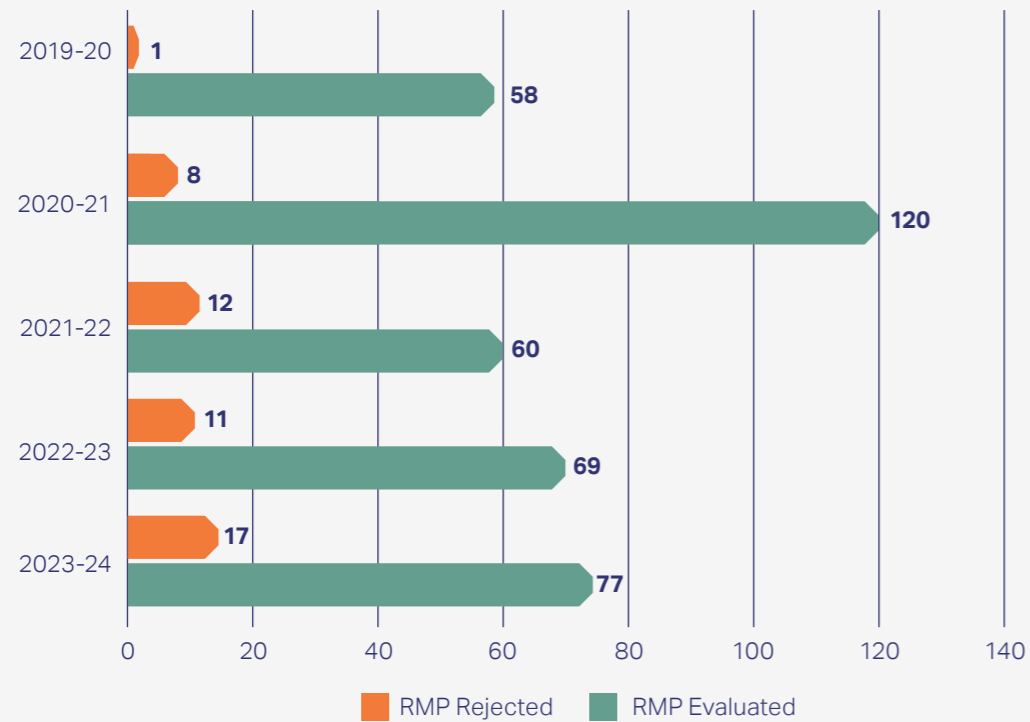
Monitoring is about observation and feedback. These strategies are important to ensure increases and decreases in risk are observed and reported. This information can be used to adjust RMP measures proportionately (i.e. by increasing or reducing risk management measures). Supervision strategies seek to oversee compliance (e.g. with licence conditions) and build meaningful relationships between professionals and the individual. Relationships are key to effective risk management. Intervention strategies tend to be structured activities like offending behaviour programmes, vocational work, or psychological therapies. Finally, victim safety planning involves identifying those most likely to be at risk from the individual (based on the assessment) and putting measures in place to keep those individuals safe. The RMP also contains a contingency plan. This details what increased risk might look like for an individual and sets out the actions to be taken should these occur.

When an RMP is prepared (either an initial, amended or revised), the lead authority submit it to the RMA for evaluation. Our team then evaluate the plan against our Standard and Guidelines for Risk Management. We go through each section of the plan to evaluate against each of our standards. Evaluating against the standards involves considering things

like whether the assessment is of sufficient quality, depth and relevance, whether the RMP includes risk management measures that are proportionate and relevant, and whether there is evidence of effective partnership-working. The RMA can issue guidance (either generally or in a particular case) as to the preparation, implementation or review of any risk management plan.

In recent years we have seen an increase in the number of plans that we have concluded do not meet the required standard and subsequently, have been rejected.

A common barrier to RMP approval has been insufficient evidence of partnership working.



Specifically this relates to input from multi-agency public protection arrangements (MAPPA) partners. A multi-agency approach to risk assessment and management is a critical requirement as outlined within our Standards and Guidelines. Lead authorities must evidence working together within a multi-disciplinary team to oversee the preparation, implementation and review of risk management plans. Where the RMP does not provide sufficient evidence of this required partnership working, the plan will be rejected. This is because each agency and professional has a different and valuable role to play in active and alert risk management.

Another common theme in RMP's that have been rejected relates to quality assurance. All justice agencies should have policies, procedures and structures in place to make sure that risk assessment and risk management practice is consistent and effective across all justice agencies. Regular self-evaluation at individual, agency and multi-agency level should be used to inform ongoing learning and development, and make sure that risk management remains effective and appropriate for the individual and the protection of the public. In the event that the quality of the RMP submitted indicates that such measures are not in place, it will be rejected.

The RMA work closely with justice partners to explore themes which arise from RMP

evaluation and to develop practice. We are committed to learning from one another and ensuring there is a consistent implementation of policy and practice in Scotland. We regularly meet with our colleagues from relevant justice agencies, including the Scottish Prison Service, to discuss and support their role in risk management. We will continue this work together as part of our new Corporate Plan aim to raise standards.

Our Standards and Guidelines for Risk Management are the baseline that those with responsibility for risk assessment and risk management are required to follow. To support the implementation of these standards, we advocate for a commitment to ongoing learning and skills development. We provide learning to make sure that justice agencies, and the public, can be confident in how Scotland responds to risk. Our ongoing training and education strategy aims to improve the skills, knowledge and confidence of those working with risk of serious harm, so that those involved in this complex work are both qualified and confident in their crucial role.

Everyone working in justice in Scotland shares the same common goal: to protect the public. High standards of risk management are important to achieve this. We will continue to listen, learn and work together to support partners to develop appropriate risk management plans that are suitable to manage the risk an individual has been assessed to pose. This effective, evidence-based and proportionate approach risk management will help make Scotland safer.



## STATUTORY FUNCTIONS AND BUSINESS AS USUAL

### Order for Lifelong Restriction

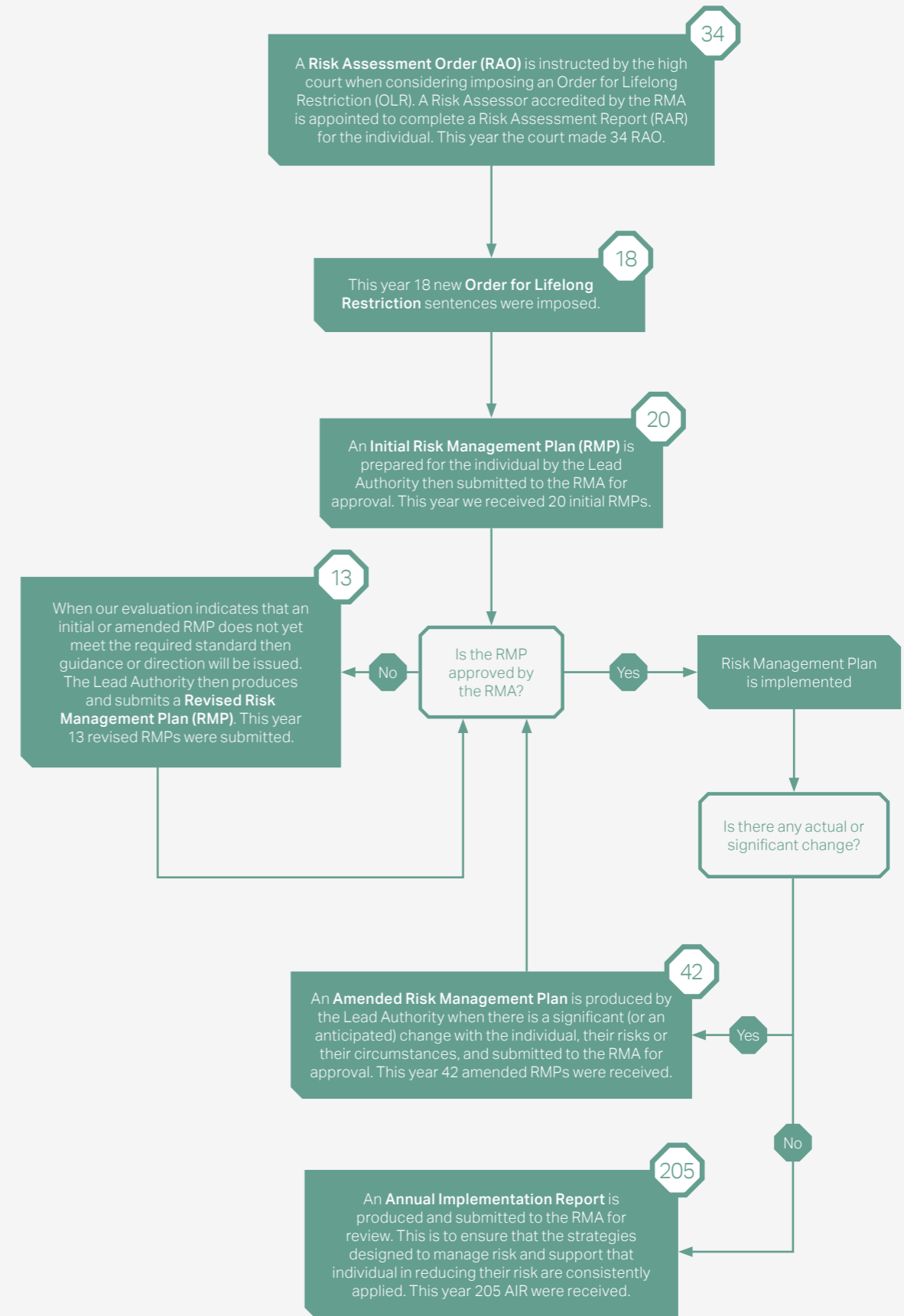
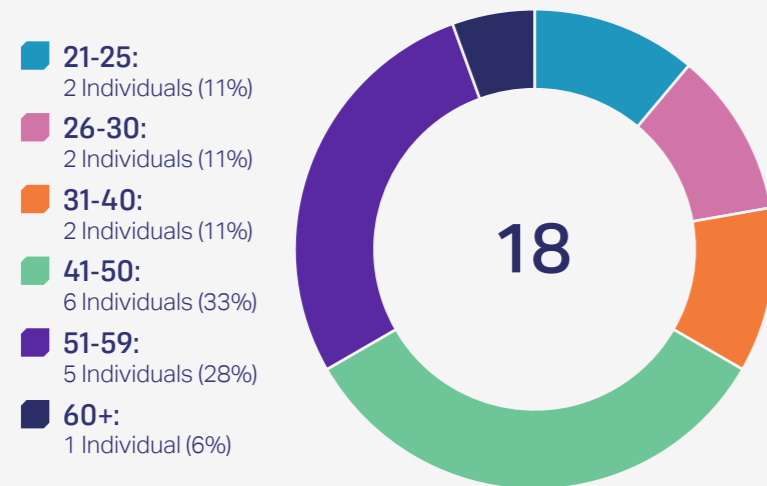
Available only to the high court, the Order for Lifelong Restriction is unique to Scotland and designed to protect the public from the risk of serious harm. The sentence can be given where there is a pattern of serious violent or sexual offending which results in serious harm to the victims. It can also be given where the court considers, based on a thorough assessment, that the individual could commit such violence in future. The OLR is a true lifelong sentence. All individuals who are sentenced to an OLR will be subject to a Risk Management Plan (RMP) for the rest of their lives.

We have functions in relation to the OLR which include evaluating and approving Risk Management Plans (RMPs) and evaluating Annual Implementation Reports (AIRs). A RMP sets out an assessment of risk, the measures to be taken for minimisation of risk and how such measures are to be co-ordinated. An AIR is to ensure that the strategies designed to manage risk, and support the individual in reducing their risk, are consistently applied.

### ORDER FOR LIFELONG RESTRICTION SENTENCES IMPOSED IN 2023-24

In 2023-24, there were 18 new OLR sentences imposed. This is a 25% decrease on 2022-23 (24). At 31 March 2024, the total number of active OLR sentences is 249 (2022-23: 237). In 2023-24, five individuals subject to the OLR passed away and one individual was deported, in which case the OLR becomes inactive.

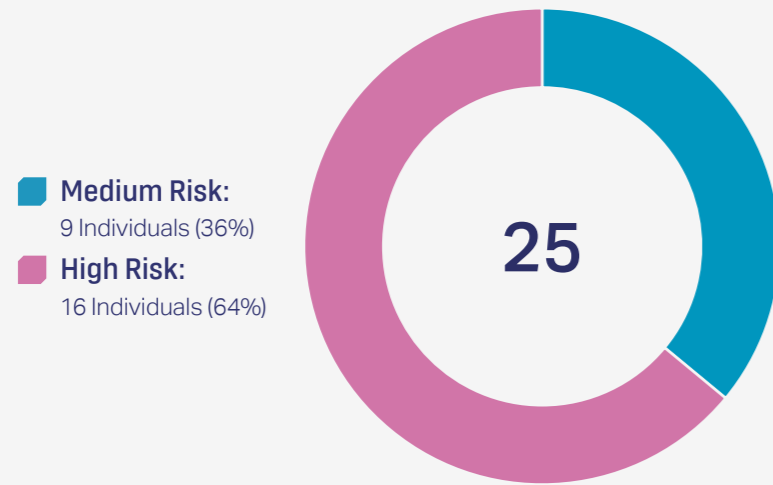
Note: Some of these OLRs were imposed from Risk Assessment Orders (RAO) that were made in previous reporting years.



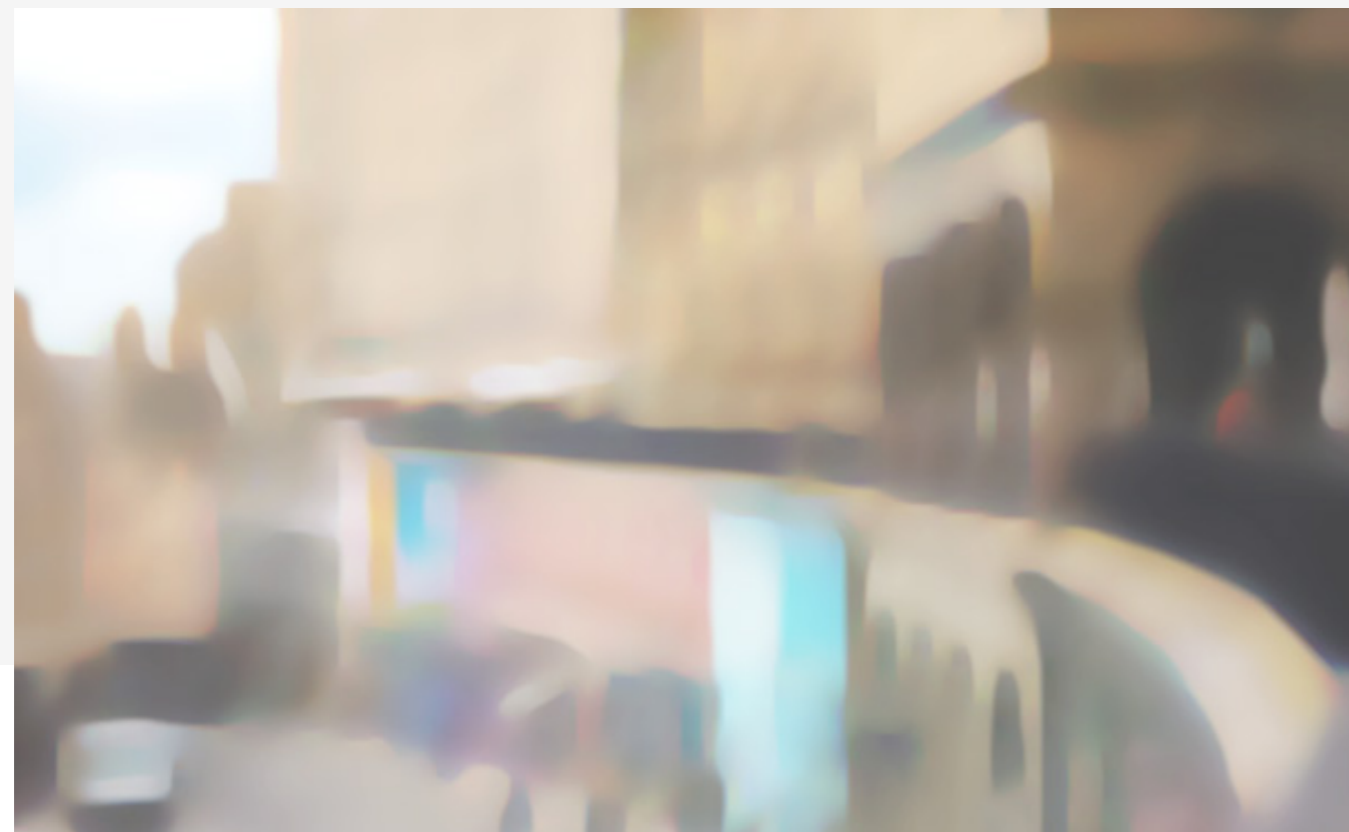
### RISK ASSESSMENT REPORTS OUTCOME

In 2023-24, there were 34 Risk Assessment Orders (RAO) made by the high court, a 25% increase on 2022-23 (27). This year represents a significant increase from the average number of RAOs made per year over the last 18 years (22). Accredited Risk Assessors complete Risk Assessment Reports (RAR) to inform the court of the risk posed by the individual. 25 RAR were completed in this reporting period.

Note: The RAO and RAR outcomes reported on here are not necessarily reflective of the conversion to Orders for Lifelong Restriction imposed in 2023-24. The outcomes reported here include RAO made in 2022-23.



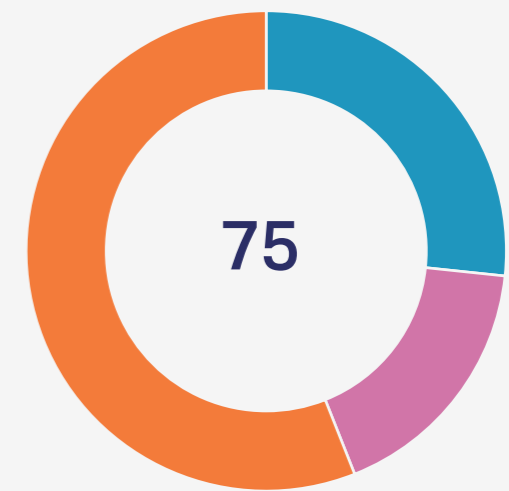
In 2022-23 we reintroduced Risk Assessment Report Quality Assurance as part of a wider project which reviewed the accreditation process for risk assessors. After the assessor submits their report to the high court, they send a copy to the RMA. We review the report and evaluate it against the **Standards and Guidelines for Risk Assessment**. Assessors are provided with feedback to support effective practice and maintain the quality required of the RARs which inform sentencing. In 2023-24 we reviewed 10 Risk Assessment Reports, a 69% decrease from the previous year (2022-23: 32).



### RISK MANAGEMENT PLAN SUBMISSIONS

A RMP is prepared by the Lead Authority for every individual who is subject to an OLR. It sets out an assessment of risk, the measures to be taken for the minimisation of risk and how such measures are to be co-ordinated. The RMA have a legislative responsibility to evaluate and approve initial, amended, and revised RMPs. This year we received 75 RMPs which is a 4% increase on 2022-23 (72).

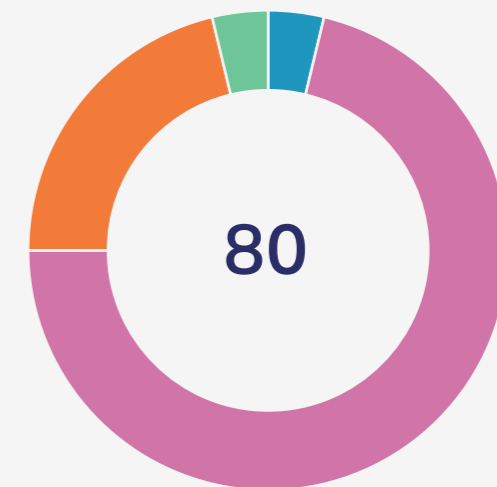
- **Initial:**  
 20 plans (27%)  
*When an OLR is imposed an initial RMP must be produced.*
- **Revised:**  
 13 plans (17%)  
*When evaluation indicates that an RMP doesn't yet meet the required standard, we will issue guidance or direction for the Lead Authority to then submit a revised plan.*
- **Amended:**  
 42 plans (56%)  
*An amended RMP is produced where there is a significant (or an anticipated) change with the individual, their risks, or their circumstances.*



### RISK MANAGEMENT PLAN EVALUATIONS

We evaluate all RMPs against our Standards and Guidelines for Risk Management. In 2023-24, we completed evaluation of 80 RMPs, a 15% increase on the previous year (2022-23: 69). This year we had eight RMPs withdrawn, three of which we had evaluated.

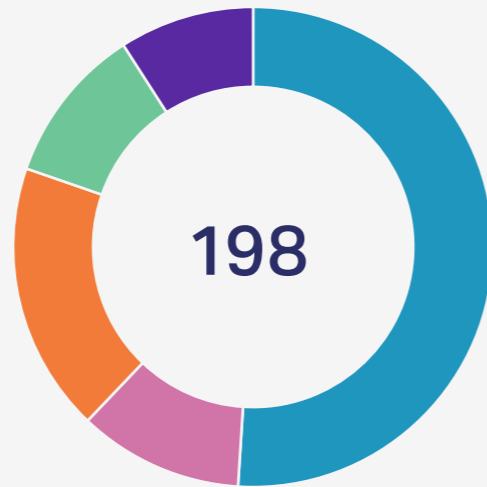
- **Approved without Guidance:**  
 3 Plans (4%)
- **Approved with Guidance:**  
 57 Plans (71%)
- **Rejected:**  
 17 Plans (21%)
- **Evaluated then Withdrawn:**  
 3 Plans (4%)



### ANNUAL IMPLEMENTATION REPORTS EVALUATED

Annually we review the Lead Authorities' progress in implementing the approved RMP. This is to ensure that the strategies designed to manage risk and support that individual in reducing their risk are consistently applied. In 2023-24 we received 205 and evaluated 198 AIRs. This is a 9% increase from than 2022-23 (182).

- **Implementation (No Guidance):**  
101 Reports (51%)
- **Guidance Issued on Implementation:**  
22 Reports (11%)
- **Guidance Issued on Preparation and Review:**  
36 Reports (18%)
- **Guidance Issued on Implementation, Preparation and Review:**  
21 Reports (11%)
- **Concluded Failure to Implement:**  
18 Reports (9%)

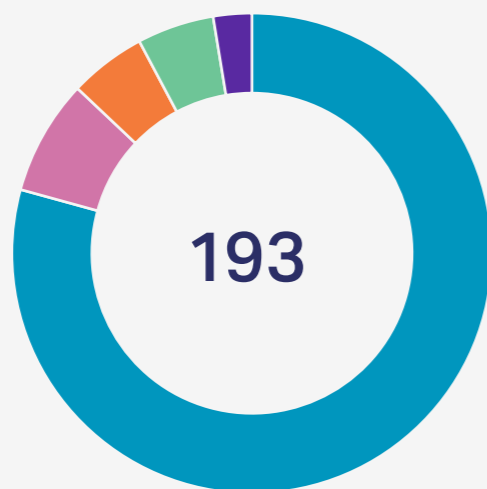


### ACTIVE OLR PAST PUNISHMENT PART EXPIRY DATE (PPE)

The punishment part is the minimum time an individual sentenced to an OLR must spend in custody. The OLR sentence is risk based. Of the 249 active OLR sentences, 193 individuals are beyond their punishment part expiry date but are considered to continue to present an unacceptable risk, and therefore remain in custody (2022-23: 237 active OLR, 177 past PPE).

Note: This figure is only reflective of PPE and does not account for individuals who may still be in custody, not just because they have not progressed through 'the system' but because they have post-OLR sentence convictions which will further increase the length of time they require to stay in custody and are not currently eligible for release in any event, regardless of PPE.

- **Prison (Closed):**  
153 Individuals (79%)
- **Prison (NTE):**  
15 Individuals (8%)
- **Open Estate:**  
10 Individuals (5%)
- **Community:**  
10 Individuals (5%)
- **NHS Care Settings:**  
5 Individuals (3%)



In 2023-24 there were nine releases and two recalls.

### INTERNET OFFENDING MODEL PILOT

In 2020, we formed and chaired a multi-agency working group to support the development of a framework for assessing those convicted of offences relating to indecent images of children (IIOC). Eight local authorities were identified as pilot sites. In 2022-23 the pilot began, and training on the use of CPORT and CASIC (the tools used within the framework) was provided to participants.

We produced a report for MAPPA National Strategic Group, detailing progress so far, some identified risks and the potential impacts for research at the end of year one, and continued to lead the pilot into its second year. This year we have started an inter-rater study, and held a series of focus groups with local authorities to gather feedback and data on the usability of the framework. The feedback from these groups will be analysed and reported on.

In 2023-24, we also delivered several inputs on this work to forums including the MAPPA Development Days and International Association for the Treatment of Sexual Offenders (IATSO) conference in Norway.

### FIRST GRANT OF TEMPORARY RELEASE

At the request of the then Minister for Community Safety, a review of the existing First Grant of Temporary Release (FGTR) process was carried out in 2020. In 2021, a new process was established which included the RMA providing external secondary assurance for complex FGTR cases, referred to us by the Scottish Prison Service. This role is designed to ensure that identified individuals in custody serving life sentences are appropriately assessed prior to unescorted temporary release, reviewing their risks, needs and responsibility. In 2023-24 we continued into the second year of this evaluation pilot.

To support the process, we have held one-to-one and group development sessions with prison-based justice social workers and SPS colleagues across the country, including HMPs Perth, Barlinnie, Greenock, Shotts and Castle Huntly.



### RISK OF SERIOUS HARM ASSESSMENTS OR RISK MANAGEMENT PLANS REVIEWE (WHERE APPLICABLE)

In 2023-24 we reviewed 24 risk assessments or risk management plans, including resubmissions, for 16 individuals. We have concluded evaluation of all within the agreed timescales. All submissions are evaluated against our Standards and Guidelines for Risk Management.

### RESPOND TO CONSULTATIONS

This year we provided a response to the Criminal Justice Committee Call for Views relating to the Victims, Witnesses and Justice Reform (Scotland) Bill. Our response outlined that whilst we are supportive of the promotion of trauma-informed court practices and the creation of the Sexual Offences Court, we have some concerns about the Court's power to impose an Order for Lifelong Restriction. As the Sexual Offences Court's sentencing powers are to be unrestricted, our concern is that the Bill is creating an additional untested pathway to the OLR. We will continue to engage with the Judicial Institute to consider training implications for judges within the Sexual Offences Court in relation to the OLR and the risk assessment process. We will monitor the number of RAOs made, and subsequent OLRs imposed, by the Court in its initial years of operation.

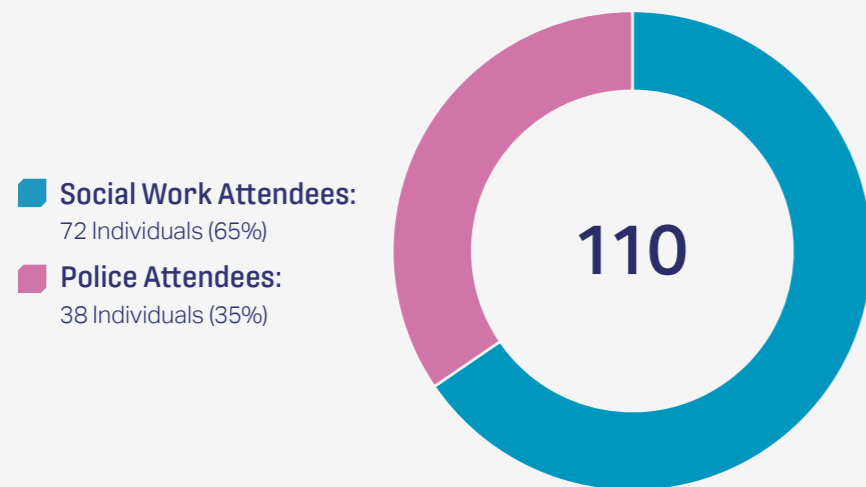
**[Our response can be viewed on the Scottish Parliament website here.](#)**

### OLR TOOLKIT DEVELOPMENT

We provide ongoing support, advice and guidance to justice colleagues across the sector. This includes providing support to improve understanding of the unique OLR sentence and how it functions, and understanding of individuals' roles within the process. In 2022-23 we worked together with community partners to identify areas of training need to help improve understanding. This year we continued development of a project to produce an online interactive resource to provide guidance and best practice examples to support continuity of care for an individual subject to the OLR moving from custody to community.

### DELIVER RMA TRAINING IN RISK ASSESSMENT AND MANAGEMENT

We provide a variety of learning initiatives to support our justice colleagues in delivering effective risk assessment and risk management. This year, we've delivered four Fundamentals of Risk Practice Training courses and one Sex Offender Policing Unit Risk Practice Training course to 110 attendees (2022-23: 141).



### PROVIDE AN ONGOING LS/CMI HELPDESK FUNCTION

The Level of Service / Case Management Inventory (LS/CMI) is a comprehensive general offending assessment and management planning method. It's used by all community and prison-based justice social work services. We support services by publishing evaluation and research and providing advice and guidance, through representation on working groups and the provision of the LS/CMI Helpdesk. This year we responded to 130 Queries through the Helpdesk, an increase of 2% from 127 in 2022-23.



### PROVIDE INPUTS TO THE JUDICIARY

We provided an input to Sheriffs in November 2023 that focussed on risk. It included things like what do we mean by risk, risk communication and what kind of questions to ask.

### REPRESENTATION ON WORKING GROUPS AND FORUMS

To promote effective practice in risk assessment and management, we work together with partners across Scotland. We are proud to have contributed to many national multi-agency working groups on areas including diversion from prosecution, counter-terrorism and research.



### WORKING GROUPS

We participated in 33 working groups throughout 2023-24 (2022-23: 26), including Forensic Network Research Special Interest Group, MAPPA National Strategic Group and the Prison Population Leadership Group. Full list of working groups in Appendix B.

## 2023-24 KEY PERFORMANCE INDICATORS

	KPI	Target	Actual
1	Evaluations complete within procedural timescales	90%	93%
2	LS/CMI Helpdesk queries responded to within 10 working days	100%	100%
3	Fundamentals of Risk Practice training course effectiveness	85%	93%

### KPI 1

We will complete evaluations for initial and amended Risk Management Plans in eight weeks (40 working days); quality assurance of First Grant of Temporary Release applications and Risk Assessment Reports within six weeks (30 working days) and evaluations of Annual Implementation Reports within six weeks (30 working days) of receipt.

### KPI 2

We will respond to all LS/CMI Helpdesk queries, via telephone or e-mail, within 10 working days of receipt.

### KPI 3

We will evaluate the difference in scores between the pre-course knowledge check and post-course knowledge check to ascertain the effectiveness of our Fundamentals of Risk Practice training course, aiming for a minimum score of 85% at post-course.



## FINANCIAL SUMMARY

### Sources of Funding

The RMA is established under the Criminal Justice (Scotland) Act 2003 as it is wholly funded through Grant-in-Aid. The Scottish Ministers are answerable to the Scottish Parliament for the RMA and are responsible for making financial provision to meet the RMA's needs.

### Review of Financial Performance

We are required to produce annual accounts detailing the resources acquired, held or disposed of during the financial year and the way in which they were used. The RMA Chief Executive has been appointed as Accountable Officer and is responsible for the preparation of these accounts in accordance with the Accounts Direction given by the Scottish Ministers in accordance with Section 12 (3) of the Criminal Justice (Scotland) Act 2003.

The following sections provide a summary from the accounts. The financial statements are published on page 54.

Resource Outturn	2023-24			2022-23
	Actual £'000	Budget £'000	Variance £'000	Actual £'000
Staff Costs	1,526	1,603	(77)	1,594
Member Fees	30	37	(7)	31
Other Operating Costs	288	347	(59)	247
Capital Expenditure	-	5	(5)	5
Total Expenditure	1,844	1,992	(148)	1,877
Total Resource required from Parliament	1,919	1,992	(73)	1,965

### Capital Expenditure

In addition to a net revenue expenditure budget, the RMA received a capital budget to purchase assets that have a use beyond one year. The capital budget for 2023-24 was £5,000 to support investment in IT equipment and Furniture and Fittings. Actual capital expenditure for the year was nil.

### Resources Required for 2024-25

The 2024-25 budget has been approved by the Scottish Parliament with revenue resources confirmed at £2,053,000.

## PUBLIC INTEREST REPORTS

### Environmental Issues

The RMA maintains environmental policies which encourage recycling and utilisation of sustainable products. Our Biodiversity Duty report provides details of actions taken to highlight our contributions to national and international targets. In 2023-24 we continue to monitor environmental impact and maintained the following provisions:

- regular monitoring of energy usage with an emphasis on energy reduction;
- availability of cycle to work scheme and provision of secure cycle parking facilities;
- recycling of all confidential waste, wastepaper, cardboard, plastic, cans, glass, batteries and toner cartridges;
- utilisation of video conferencing as a substitute for business travel where possible;
- development of online training material;
- utilisation of digital communication tools to minimise printing; and
- availability of hybrid working for both Board and colleagues.

### Social, Community and Human Rights Issues

The RMA maintains policies to support volunteering and voluntary activities and an Equal Opportunities Policy and Procedure. Under the Equality Act 2010 Specific Duties (Scotland) Regulations 2012 and 2016, we report on mainstreaming the equality duty, publish equality outcomes and records progress.

The RMA also acknowledges the potential impact of its role on the human rights of individuals and makes every effort to ensure that these rights are considered and protected as part of our functions.

### Anti-Corruption and Anti-Bribery Matters

The RMA has in place an established and well embedded system of risk management which sets out the RMA's responsibilities in respect of fostering an anti-bribery and anti-corruption culture which also extends to the Governance Framework. This is supported by a Fraud Policy which outlines methods for reducing opportunities for fraud, bribery and corruption.

### Public Services Reform Act Report

The Public Services Reform (Scotland) Act 2010 (the Act) came into force on 1 October 2010. Sections 31 to 32 of Part 3, places duties on public bodies to provide and publish information on certain expenditure and exercise of functions. The chart below represents our publication of the required information.

Public Services Reform Act Report	
External Consultancy	£7,261
Public Relations	£13,938
Payments Exceeding £25,000: Scottish Government – IT & Internal Audit Services: £56,926 Abbeymill Business Centre – Office Rent and Building Works: £47,700	£104,626

### Payment Performance

In line with Scottish Government, our policy for the payment of invoices, not in dispute, is within 10 days of receipt. We aim to pay 100% of invoices, including disputed invoices once the dispute has been settled, within these terms.

	2023-24	2022-23
Percentage of invoices paid within 10 days of receipt	96%	89%

As at year end the value of supplier payments outstanding was £16,495. All short-term liabilities were classified as trade payables. We observe the principles of the Better Payment Procedure Code.

### Freedom of Information (FOISA)



12

#### FOISA REQUESTS

In 2023-24, we received 12 FOISA requests (2022-23: 25). All responses were provided within the legislative 20 working day timescale.

## RISKS AND UNCERTAINTIES

To ensure the RMA is prepared to deal with future changes we use straightforward methodology to identify, record, monitor and report risks, which allows for mitigating action to be taken. As at 31 March 2024, the corporate risk register identified the following risks:

- OLR Functions: if OLR processes and support systems are not adequate, it may impact effectiveness
  - Failure to implement an IT based case management system
  - Lack of Accredited Assessors
- Financial: if adequate funding is not received, it may impact ability to fulfil statutory functions
  - Scottish Government Funding
- Business Continuity: if an extraordinary event occurs, business activities may be disrupted
  - Cyber Security
  - Reduced Colleague Resources

Our Chief Executive and Accountable Officer, Mark McSherry, has overall responsibility for risk management. The RMA Board, through the Audit & Assurance Committee, has responsibility for risk management arrangements.

Our Management Team has day-to-day responsibility for the systems of internal control, including risk management controls. The RMA risk register is reviewed regularly and communicated to colleagues.



### Mark McSherry

Chief Executive and Accountable Officer

24 June 2024

## FUTURE PRIORITIES

In 2024-25, we launched our new Corporate Plan, outlining the ways in which we will work to make Scotland safer.

Over the next five years we will be focused on delivering improvements on how custody is used in Scotland for those who pose a risk of serious harm. Some of our upcoming work includes:

- Launching SAFERR (Selecting Approaches for Effectively Responding to Risk), an online directory of effective practice in assessing and managing those who pose a risk of serious harm;
- Providing advice to Ministers by researching the responsivity needs of the Order for Lifelong Restriction population to improve tailoring of treatment and progression;
- Work with the Scottish Prison Service to assure standards of risk management are met and plans are implemented for those subject to the OLR;
- Reviewing and applying our Standards and Guidelines to different contexts, with those who pose a risk of serious harm in custody and communities;
- Working with justice agencies to analyse their training needs relating to risk assessment and management to develop the RMA training strategy;
- Continuing a review of the implementation of our Framework for Risk Assessment, Management and Evaluation (FRAME) and working towards a shared approach of consistent, efficient and ethical risk assessment and management across the justice sector for agencies involved in public protection;
- Identify areas for improvement and provide advice to Ministers by reviewing the risk management of those subject to the OLR throughout their sentence.

For full details of our forthcoming work, [see our 2024-25 Business Plan on our website](#).



## ACCOUNTABILITY REPORT

### DIRECTOR'S REPORT

#### Directors

The composition of the management board is detailed in the table below:

Name	Role	Start Date	End Date
<b>Directors</b>			
Mr Mark McSherry	Chief Executive	02/09/2019	-
Mr Paul Keoghan	Director Corporate Services	26/01/2009	-
<b>Board Members</b>			
Mr David Crawford	Convener	01/04/2017	30/04/2023
Dr Aileen Burnett	Board Member	01/04/2017	19/09/2023
Ms Michele Gilluley	Board Member	01/11/2018	-
Mr Stephen McAllister	Board Member	01/11/2018	-
Dr Joe Judge	Board Member	27/05/2021	-
Mr Jim Farish	Board Member	27/05/2021	-
Dr Geraldine O'Hare	Convener	21/04/2023	-
Mr James Maybee	Board Member	21/04/2023	-

#### Register of Interests

Board Members must complete a declaration of interests. No significant company directorships or other interests were held which may have conflicted with their responsibilities and no member of the board had any other related party interests which conflicted with their responsibilities: [Register of Interests](#).

#### Personal Data Incidents

Under the requirement to report on personal data related incidents which have been formally reported to the information commissioner's office, the Risk Management Authority reports that there were no personal data incidents reported in the financial period.

#### Pensions

All staff of the Risk Management Authority are eligible to become members of the civil service pension arrangements. Further details about the Principal Civil Service Pension Scheme arrangements can be found on this [website](#).

#### Equal Opportunities

The Risk Management Authority is committed to ensuring equal opportunities for all employees and potential employees and has an equal opportunities policy. The Authority is also committed to compliance with the Equality Act 2010 and sets out to ensure that its services are open and accessible to all.

#### People with Disabilities

The Authority's equal opportunities policy aims to ensure there is no employment discrimination on the grounds of disability and that access to employment and career development within the Authority is based solely on ability, qualifications and suitability for the work.

## STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under paragraph 13 of the Criminal Justice (Scotland) Act 2003, the Scottish Ministers have directed the RMA 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 the RMA and of its income and expenditure, recognised gains and losses, 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 Ministers, including the relevant accounting and disclosure requirements, and applied suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards as set out in the Financial Reporting Manual have been followed, and disclosed and explained any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Accountable Officer for the Scottish Government Justice Department designated the RMA's Chief Executive, Mr Mark McSherry, as the Accountable Officer for the RMA. The responsibilities of an Accountable Officer, including the responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for the keeping of proper records and for safeguarding RMA assets, are set out in the [Memorandum to Accountable Officers of Other Public Bodies](#).

The Accountable Officer is responsible for the maintenance and integrity of the corporate and financial information included on the RMA website, [www.rma.scot](http://www.rma.scot). Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Disclosure of information to auditors

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

#### Fair, Balanced and Understandable

In my opinion, the annual reports and accounts are fair, balanced and understandable and I accept responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.



**Mark McSherry**

Chief Executive and Accountable Officer

24 June 2024

## GOVERNANCE STATEMENT

### Scope of responsibility

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the RMA's policies, aims and objectives, whilst safeguarding the public funds and RMA assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the **Sponsorship Framework**. As Accountable Officer I have specific responsibility in relation to:

- planning, performance management and monitoring;
- advising the RMA;
- managing risk and resources; and
- accounting for the RMA's activities.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasizes the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

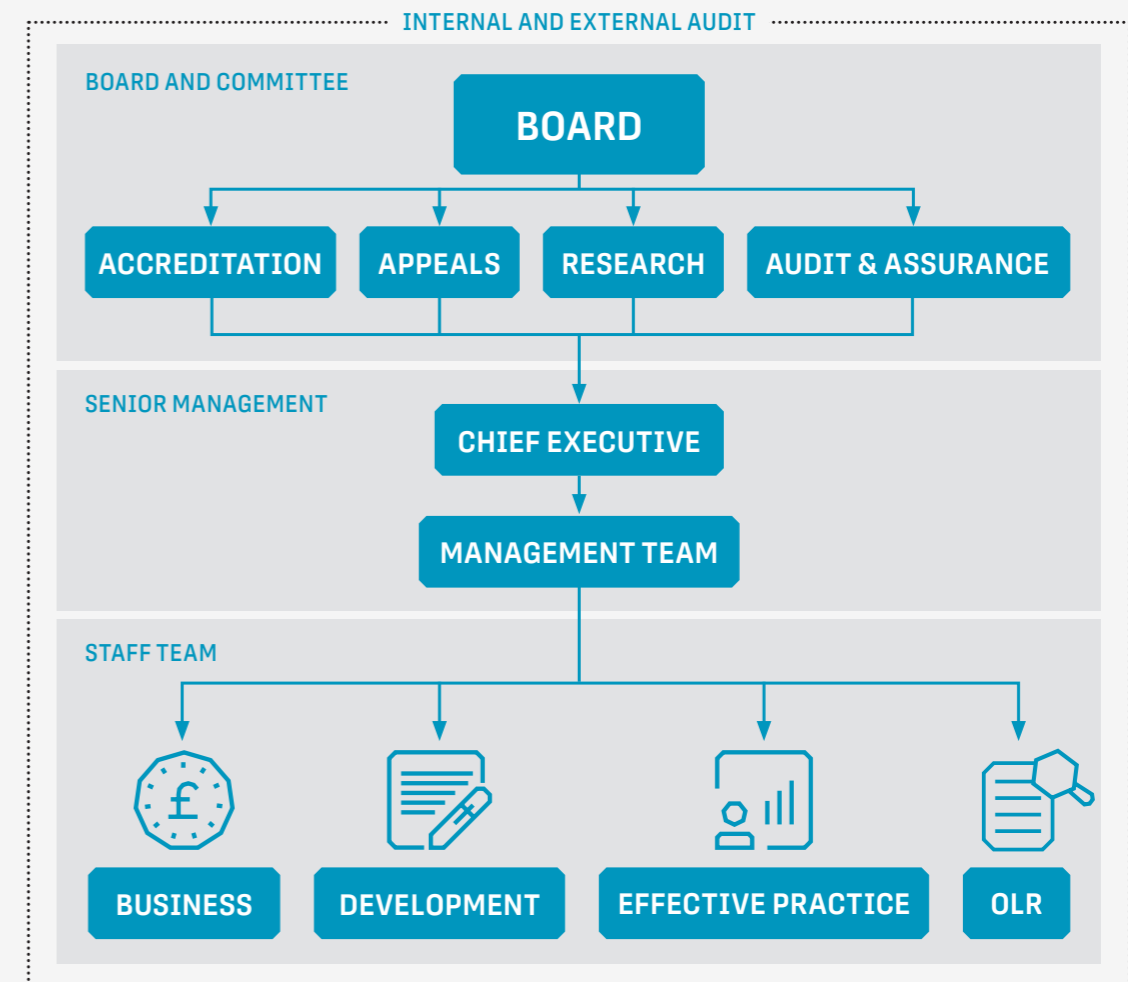
### Governance Framework

Our governance framework is clearly defined within the context of the Sponsorship Framework which specifically addresses:

- the functions, duties and powers of the RMA;
- aims, objectives and targets;
- the responsibilities of the Convener, the Board and the Chief Executive;
- planning, budgeting and control;
- external accountability;
- staff management;
- reviewing the RMA's role; and
- key financial and operating procedures.

The governance framework is further supported by a **Code of Conduct** for Board Members.

The Management Team, led by the Chief Executive, oversee the day-to-day operation of the RMA. The team take business decisions and consider regular reports on progress towards meeting the RMA's objectives for the year.



### The Board

The Board has corporate responsibility for ensuring the RMA fulfils the aims and objectives set by Scottish Ministers and for promoting the efficient and effective use of staff and other resources in accordance with the principles of Best Value. These responsibilities include:

- taking forward the strategic aims and objectives for the body agreed by the Scottish Ministers;
- determining the steps needed to deal with changes which are likely to impact on the strategic aims and objectives or on the attainability of its operational targets;
- promoting the efficient, economic and effective use of staff and other resources;
- ensuring that effective arrangements are in place to provide assurance on risk management, governance and internal control;
- taking into account relevant guidance issued by the Scottish Ministers;
- ensuring the board receives and reviews regular financial information concerning the management and performance and is informed in a timely manner about any concerns regarding activities;

- appointing, with the approval of the Scottish Ministers, the Chief Executive and, in consultation with the Scottish Government, set appropriate performance objectives and remuneration terms linked to these objectives which give due weight to the proper management and use of resources and the delivery of outcomes;
- demonstrating high standards of corporate governance at all times, including openness and transparency in its decision making;
- functions as laid out in The Risk Assessment and Minimisation (Accreditation Scheme) (Scotland) Order 2006; and
- functions as laid out in the Criminal Justice (Scotland) Act 2003.

The Board is supported by an Accreditation Committee, Appeals Committee, Audit & Assurance Committee and Research Committee.

**Accreditation Committee**

The purpose of the Accreditation Committee is to take decisions relating to the accreditation of assessors and manners of assessment. The Accreditation Committee was chaired by Ms Michele Gilluley.

**Appeals Committee**

The purpose of the Appeals Committee is to consider and decide any appeals lodged against a decision by the Accreditation Committee. The Appeals Committee is chaired by the Convener and was not required to convene during the reporting period.

**Audit and Assurance Committee**

The purpose of the Audit and Assurance Committee is to support the Accountable Officer responsible for issues of risk, control and governance and associated assurance through a process of constructive challenge. The Committee was chaired by Mr Stephen McAllister.

**Research Committee**

The purpose of the Research Committee is to support strategic planning and effective governance and to conduct ethical reviews and approval functions in relation to research projects. The Research Committee was chaired by Dr Joe Judge and meets on an as required basis.

In accordance with the RMA Publication Scheme, edited versions of Board and Committee minutes are available on the website, [www.rma.scot](http://www.rma.scot). For each meeting Members are requested to submit any declarations of interest, with a full record noted in the minutes in compliance with the Code of Conduct.

The RMA provides an internal induction programme for all new Board Members in addition to access to external Board training.

Meeting attendance for Board and Committees for the reporting period is noted below:

Meeting	No. of Meetings	David Crawford (until 20/04/23)	Aileen Burnett (until 19/09/23)	Dr Geraldine O'Hare (from 21/04/23)	Stephen McAllister	Michele Gilluley	Dr Joe Judge	Jim Farish	James Maybee (from 21/04/23)
Board	7	1	3	5	7	7	6	7	5
Accreditation Committee	4	-	1	-	-	4	4	4	-
Appeals Committee	-	-	-	-	-	-	-	-	-
Audit and Assurance Committee	4	-	-	-	4	-	2	4	1
Research Committee	3	-	-	-	-	3	3	1	2

**Risk Management Arrangements**

All bodies subject to the requirements of the SPFM must operate a risk management strategy in accordance with relevant guidance issued by Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

The Audit and Assurance Committee has responsibility for risk, control, assurance and governance. The committee also recommends the appointment of our internal auditors and receives our annual accounts and internal and external audit reports.

The RMA has a documented risk management strategy which specifies the roles of the Board, the Audit & Assurance Committee and the Chief Executive and details the process of risk identification in relation to the Risk Management Authority's objectives. The risk management strategy was fully reviewed in 2022-23 and an updated corporate risk register produced. The strategy details the process of risk categorisation and the approval and review structure for the risk register by the Audit & Assurance Committee and Board.

Risk management is embedded into corporate processes with the risk register reviewed regularly and reported to the Audit & Assurance Committee. Staff are trained to manage risk in a way appropriate to their authority and duties. The RMA communicates its risk register to staff and has a framework for staff to report risk. The risk register is reviewed in conjunction with the preparation of Corporate and Business Plans.

### Assessment of Corporate Governance and Risk Management Arrangements

As Accountable Officer, I have responsibility for overseeing the RMA's corporate governance arrangements including compliance with generally accepted best practice principles and relevant guidance. In addition, I have responsibility for reviewing the effectiveness of the RMA risk management arrangements and system of internal control. My review of the effectiveness of these systems has been informed by the following key processes:

- the management team within RMA who have responsibility for the development and maintenance of governance, performance and internal controls frameworks;
- the Board who has responsibility for receiving, monitoring and commenting on regular management reports on governance matters, performance outcomes and risk management;
- the work of the Audit & Assurance Committee as delegated by the Board which includes ongoing review of the Authority's external assurance functions and internal assessments on governance, risk and Best Value;
- the work of the internal auditors, who submit to the Audit & Assurance Committee regular reports which include the independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement;
- comments made by the external auditors in their management letters and other reports; and
- the work of the Committees charged with responsibility for the governance and performance in the areas encompassing Accreditation; Audit & Assurance and Research.

My review and assessment has been informed directly by the following key processes which have operated continuously and effectively during the course of the reporting period:

- meetings of the Board to consider, policies, plans and the strategic direction of the RMA;
- a programme of planned audits performed by the internal auditors with reports being presented to the Accountable Officer and the Audit & Assurance Committee;
- action plans are in place to correct any weaknesses identified by internal audit and these are monitored by the Audit & Assurance Committee;
- certificates of assurance provided by the Director of Corporate Services; Head of OLR; Head of Development and Head of Effective Practice to support my review of the system of internal control;
- regular committee meetings and committee performance reports;
- regular meetings with staff to discuss business plan objectives and emerging issues;
- a system of key performance and risk indicators; and
- a corporate risk register.

As Accountable Officer I can confirm that I am fully content with the effectiveness of the existing arrangements to ensure appropriate standards of corporate governance and effective risk management.

I can also confirm that there were no significant control weaknesses or identified lapses in data security during the reporting period.



#### Mark McSherry

Chief Executive and Accountable Officer

24 June 2024



## REMUNERATION AND STAFF REPORT

The sections marked with a \* in this Remuneration and Staff Report are subject to a separate opinion by Audit Scotland. The other sections of the Remuneration and Staff Report were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

### Board Member Remuneration Policy

The Convener and Board Members are public appointments made by the Scottish Ministers under the procedures set by the Office of the Commissioner for Ethical Standards in Public Life in Scotland. The Convener was appointed on 21 April 2023 for a term of 4 years which ends on 20 April 2027.

The Convener and Board Members are paid a daily fee rate which is set by the Scottish Ministers. Board Member fees are reviewed annually and pay awards are controlled by the Scottish Government Senior Salary Review Board. The Convener and Board Member appointments are not pensionable.

### Board Member Remuneration\*

Board Members	2023-24 £'000	2022-23 £'000
Mr David Crawford (Convener – until 20 April 2023)	1-5	5-10
Dr Geraldine O'Hare (Convener – from 21 April 2023)	5-10	-
Dr Aileen Burnett (until 19 September 2023)	1-5	1-5
Ms Michele Gilluley	1-5	1-5
Mr Stephen McAllister	1-5	1-5
Dr Joe Judge	1-5	1-5
Mr Jim Farish	1-5	5-10
Mr James Maybee (from 21 April 2023)	1-5	-
Ms Jane Davey	-	1-5
Mr Terry Powell	-	1-5

\*Salary includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

### Executive Directors

The Board deals with all matters relating to remuneration including the level of annual pay award for staff and the senior executives (directors) which include the Chief Executive and Director Corporate Services. The salaries (excluding employer's superannuation and national insurance contributions), benefits in kind and accrued pension entitlements of the executive directors are shown in the following tables. Information is presented for the whole year to 31 March 2024.

### Executive Directors' Remuneration and Pension Benefits\*

Director	Salary £'000		Benefit in kind (nearest £100)		Pension benefits (nearest £1000)		Total £'000	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Mr Mark McSherry Chief Executive	85-90	85-90	-	-	+	32	+	115-120
Mr Paul Keoghan Director Corporate Services	80-85	75-80	-	-	+	28	+	105-110

Director	Accrued pension at pension age as at 31/03/2024	Real Increase in pension and related lump sum at pension age	CETV at 31/03/2024^	CETV at 31/03/2023^	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Mr Mark McSherry Chief Executive	+	+	+	175	+
Mr Paul Keoghan Director Corporate Services	+	+	+	330	+

+ Note 1. Accrued pension benefits for directors are not included in this table for 2023/24 due an exceptional delay in the calculation of these figures following the application of the public service pension remedy.

^Note 2. A CETV is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued because of their total membership of the scheme including any benefit transferred from another scheme and not just their service in a senior capacity to which the disclosure applies. The real increase in CETV reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension benefits due to inflation, contributions paid by the employee and uses common market valuation factors for the start and end of the period.

### Fair Pay\*

The chart below discloses the relationship between the remuneration, before pension benefits, of the highest paid individual and the lower quartile, median and upper quartile of the organisation's workforce.

Top to Median Staff Pay Multiples	2023-24	2022-23
Band of Highest Paid Individual £	£85,000 – £90,000	£85,000 – £90,000
Percentage change for highest paid individual	+2.2%	+2.0%
Average percentage change for employees	+12.2%	+13.9%
Lower Quartile Remuneration	£35,693	£33,463
Lower Quartile Ratio	2.5	2.6
Median Remuneration	£50,993	£37,614
Median Ratio	1.7	2.3
Upper Quartile Remuneration	£54,040	£49,074
Upper Quartile Ratio	1.6	1.8
Remuneration Range	£25,000 – £90,000	£25,000 – £90,000

The percentage increase in the remuneration of the highest paid individual and the average change for employees reflects the impact of incremental progression and the cost of living pay award.

The movement in pay ratios is attributable to the increase in employee pay which was consistent with pay, reward and progression policies and change to staff structure.

### Pensions

All RMA employees are entitled to enter the Principal Civil Service Pension Scheme (PCSPS). It is a defined benefit scheme providing pension benefits and a life assurance for all permanent staff. RMA makes payments of superannuation contributions to PCSPS at rates set by the Government Actuary.

### Employment Contracts

RMA staff hold permanent appointments which are open-ended until they retire. Early termination, other than through misconduct, would result in the individual receiving compensation.

### Staff Costs

The table below provides details of the total staff costs incurred during the reporting period.

Staff Costs	2023-24 £'000	2022-23 £'000
<b>Board Members</b>		
Board Member Fees	30	31
<b>Total Board Members</b>	<b>30</b>	<b>31</b>
<b>Staff Costs</b>		
Wages and salaries	1,095	1,117
Social Security costs	124	131
Pension costs	305	314
Agency Staff	2	32
<b>Total Administrative Staff</b>	<b>1,526</b>	<b>1,594</b>
<b>Total Staff Costs</b>	<b>1,556</b>	<b>1,625</b>

Average number of employees during the year (FTE)	2023-24	2022-23
Board Members	6.4	7.8
Board Gender – Female	38%	36%
Board Gender – Male	62%	64%
Staff – Permanent	21.8	22.8
Staff – Fixed Term	-	2.7
Staff Gender – Female	67%	71%
Staff Gender – Male	33%	29%

**Sickness Absence Data**

	2023-24	2022-23
COVID-19 related days	16.5	45
Sickness absence days	356.5	230
<b>Total</b>	<b>373</b>	<b>275</b>
<b>Absence Ratio</b>	<b>7%</b>	<b>4.4%</b>

**ONS Public Sector ratio was 3.6% for 2022 (latest release)**

**Early Retiral and Severance**

In the year to 31 March 2024 no staff left under a voluntary early release arrangement.

**Diversity and Equality**

The RMA is committed to ensuring equal opportunities for all employees and potential employees. We aim to ensure there is no employment discrimination on the grounds of disability, and that access to employment and career development within the RMA is based solely on ability, qualifications and suitability for the role. The gender pay gap for 2023-24 is 24.9% and improves upon the 2022-23 rate of 29.7%. The RMA is aware the target rate for public bodies' gender pay gap is to be less than 16%. However, being a small employer, such rates are highly volatile.

**Organisational Development**

We want to make sure that the RMA is a great place to work and attracts and retains the best people. We offer generous Continuing Professional Development (CPD) throughout the year to support our colleagues to do their work effectively and grow in their role.



**Colleagues Attended Training Courses**

In 2023-24, 10 staff attended 24 training courses and conferences that supported their professional development, the RMA spent £13,480 on CPD this year.

**Union Relations**

We recognise the importance of a good relationship with trade unions and effective communication with our colleagues. In 2023-24, the executive directors and HR Manager met regularly with our recognised union, Public and Commercial Services (PCS) on areas including pay, HR policies, corporate strategy and wellbeing. We have one Workplace Representative and held six meetings with PCS and management over the course of the year (nine in 2022-23).

**Colleague Wellbeing**

Our aim is to always provide a safe and healthy working environment. In 2023-24, we:

- Provided free access to Employee Assistance Programme
- Provided free flu vaccine vouchers
- Updated our hybrid working policy
- Introduced a wellbeing hour within the working week on a pilot basis from 1 July 2023
- Introduced new internal newsletter regularly highlighting health and wellbeing support and resources available
- Promoted national health and wellbeing awareness days
- Organised vicarious trauma support

## PARLIAMENTARY ACCOUNTABILITY REPORT

### Auditor's Remuneration

The annual accounts of the RMA are audited by an auditor appointed by the Auditor General for Scotland in accordance with Section 13 (c) of the Criminal Justice (Scotland) Act 2003. External audit services for the 2023-24 accounts were £10,370 (£9,780 in 2022-23) and no additional payments were made to the auditor for non-audit work.

### Political Expenditure

The RMA made no political donations or incurred no political expenditure in the financial year.

### Gifts and Charitable Donations

The RMA made no gifts or charitable donations in the financial year.

### Losses and Special Payments

The RMA incurred no losses or made special payments in the financial year.

### Remote Contingent Liabilities

The RMA had no contingent liabilities in the financial year.



### Mark McSherry

Chief Executive and Accountable Officer

24 June 2024



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RISK MANAGEMENT AUTHORITY, 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 Risk Management Authority for the year ended 31 March 2024 under the Criminal Justice (Scotland) Act 2003. The financial statements comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cashflows and Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of Risk Management Authority's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 FReM; and
- have been prepared in accordance with the requirements of the Criminal Justice (Scotland) Act 2003 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 2 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of Risk Management Authority 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 Risk Management Authority. 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 Risk Management Authority'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 Risk Management Authority's current or future financial sustainability. However, I report on Risk Management

Authority'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 Risk Management Authority'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 Risk Management Authority'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 Criminal Justice (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers are significant in the context of Risk Management Authority;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of Risk Management Authority;
- inquiring of the Accountable Officer concerning Risk Management Authority'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 Risk Management Authority's controls, and the nature, timing and extent of the audit procedures performed.

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

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

## REPORTING ON REGULARITY OF EXPENDITURE AND INCOME

### Opinion on regularity

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

### 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 Criminal Justice (Scotland) Act 2003 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 Criminal Justice (Scotland) Act 2003 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 Criminal Justice (Scotland) Act 2003 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.

*Mark Ferris*

### Mark Ferris

Senior Audit Manager

Audit Scotland  
8 Nelson Mandela Place  
Glasgow G2 1BT

Date: 24 June 2024

## FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the year ended 31 March 2024

		2023-24	2022-23
	Notes	£'000	£'000
<b>Expenditure</b>			
Staff and Board Member costs	3	1,556	1,625
Other admin costs	4	326	247
<b>Net Operating Costs</b>		<b>1,882</b>	<b>1,872</b>

The results for the year derive from the ordinary activities of RMA, all of which are continuing.

### STATEMENT OF FINANCIAL POSITION

As at 31 March 2024

		2023-24	Restated 2022-23
	Notes	£'000	£'000
<b>Non-current assets</b>			
Property, plant and equipment	5	237	60
Intangible assets	6	30	45
<i>Total non-current assets</i>		<i>267</i>	<i>105</i>
<b>Current Assets</b>			
Trade and other receivables	8	13	13
Cash and cash equivalents	9	536	428
<i>Total current assets</i>		<i>549</i>	<i>441</i>
<b>Total assets</b>		<b>816</b>	<b>546</b>
<b>Current liabilities</b>			
Trade and other payables	10	210	177
Lease Liabilities	12	48	32
<i>Total current liabilities</i>		<i>258</i>	<i>209</i>
<b>Non-current liabilities</b>			
Lease Liabilities	12	184	-
<i>Total non-current liabilities</i>		<i>184</i>	<i>-</i>
<i>Total Liabilities</i>		<i>442</i>	<i>209</i>
<b>Net Assets</b>		<b>374</b>	<b>337</b>
<b>Taxpayers equity</b>			
General Fund – Unallocated		374	337
<b>Total taxpayers equity</b>	<b>SOCTE</b>	<b>374</b>	<b>337</b>

The following notes form part of these accounts which have been prepared in accordance with the Accounts Direction given by the Scottish Ministers in accordance with Section 12(3) of the Criminal Justice (Scotland) Act 2003. The Accountable Officer authorises these financial statements for issue on the date noted below.



**Mark McSherry**

Chief Executive and Accountable Officer

24 June 2024

**STATEMENT OF CASH FLOWS**

For the year ended March 31 2024

		2023-24	Restated 2022-23
	Notes	£'000	£'000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(1,882)	(1,872)
Depreciation	5,6	82	80
<b>Movements in working capital</b>			
(Increase)/decrease in trade and other receivables	8	-	1
Increase/(decrease) in trade and other payables	10	33	(89)
<b>Net cash outflow from operating activities</b>		<b>(1,767)</b>	<b>(1,880)</b>
<b>Cash flows from investing activities</b>			
Purchase of Property, Plant and Equipment	5	(244)	(83)
Purchase of Intangible assets	6	-	-
<b>Net cash outflow from investing activities</b>		<b>(244)</b>	<b>(83)</b>
<b>Cash flows from financing activities</b>			
Scottish Government Grant	SOCTE	1,919	1,965
Movement in lease liabilities	12	200	32
<b>Net cash flow from financing</b>		<b>2,119</b>	<b>1,997</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>108</b>	<b>34</b>
Cash and cash equivalents at beginning of period	9	428	394
Cash and cash equivalents at end of period	9	536	428
<b>Net change in cash and cash equivalents</b>		<b>108</b>	<b>34</b>

**STATEMENT OF CHANGE IN TAXPAYERS' EQUITY**

For the year ended 31 March 2024

		2023-24	2022-23
General Fund	Notes	£'000	£'000
<b>Balance at 1 April</b>		<b>337</b>	<b>244</b>
Net operating cost for the year	SoCNE	(1,882)	(1,872)
Net funding		1,919	1,965
<b>Balance at 31 March</b>	<b>SOFP</b>	<b>374</b>	<b>337</b>

**NOTES TO THE ACCOUNTS**

For the year ended 31 March 2024

**1. ACCOUNTING POLICIES****STATEMENT OF ACCOUNTING POLICIES**

These Accounts have been prepared in accordance with the Government Financial Reporting Manual (FRM) issued by HM Treasury, which follows International Financial Reporting Standards as adopted by the European Union (IFRSs as adopted by the EU, IFRIC Interpretations and the Companies Act 2006 to the extent that they are meaningful and appropriate to the public sector. They have been applied consistently in dealing with items that are considered material in relation to the accounts.

The preparation of the accounts in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the accounts, are disclosed in section (h) below.

**(a) Accounting Convention**

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

**(b) Property, Plant and Equipment (PPE)**

The threshold for capitalisation of Property, plant and equipment is £5,000. Amortised historic cost has been used as a proxy for the current value of plant and machinery.

Property, plant and equipment is amortised at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives as follows:

Furniture & Fittings	5 Years
Equipment	5 Years
Information Technology	3 Years

**(c) Intangible Assets**

The threshold for capitalisation of non-current assets is £5,000. Amortised historic cost has been used as a proxy for fair value of plant and machinery.

**(d) Receivables**

All material amounts outstanding at year end have been brought into account irrespective of when actual payments were made.

**(e) Payables**

All material amounts outstanding at year end have been brought into account irrespective of when actual payments were made.

**(f) Income and Government Grants**

All of the expenditure of the RMA is met from funds advanced by the Scottish Government within an approved allocation. Cash drawn down to fund expenditure within this approved allocation is credited to the general fund. All income that is not classed as funding is recognised in the period in which it is receivable. Funding for the acquisition of general non-current assets received from the Scottish Government is credited to the general fund. Funding received from any source for the acquisition of specific assets is credited to the government grant reserve and released to the operating cost statement over the life of the asset.

All income that is not classed as funding is recognised in the period in which it is receivable. In particular:

- i. Income from the sale of goods is recognised when the significant risks and rewards of ownership are transferred to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the RMA; and
- ii. Income from the provision of services is recognised when the RMA can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the RMA.

**(g) Leases**

IFRS 16 for leases has been applied from 1 April 2022 which removed the distinction between finance leases and operating leases and introduced a single accounting model which requires the lessee to recognise a right-of-use asset and lease liability on the Statement of Financial Position. IFRS 16 has been applied using the modified retrospective approach.

The policy has been applied to leases entered into, or changed, on or after 1 April 2022.

Short term leases and leases of low value items

Right of use assets and lease liabilities have not been recognised for leases with a term of 12 months or less and low value assets. Rentals payments associated with these leases are recognised as an expense and are charged to the revenue account over the term of the lease.

Right of use assets

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of a lease.

The right of use asset is depreciated using the straight-line method from the commencement date to the end of the lease term.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (HMT). The HMT discount rate for leases entered into, re-measured or on transition to IFRS16 prior to January 2023 and in the 2023 calendar year is 0.95%.

Subsequent measurement

The right of use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets.

Risk Management Authority assesses whether it is reasonably certain to exercise break options or extension options at the lease commencement date. The agency reassesses this if there are significant events or changes in circumstances that were not anticipated.

**(h) Provisions**

The RMA provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated cash flows are discounted using the discount rate prescribed by HM Treasury.

**(i) PCSPS scheme**

Employees of the RMA have pension benefits provided through the Principal Civil Service Pension Scheme (PCSPS). The RMA makes payments of superannuation contributions to PCSPS at rates set by the Government Actuary. The RMA has no liability for other employers' obligations to the multi-employer scheme.

The PCSPS is an unfunded multi-employer defined benefit scheme but the RMA is unable to identify its share of the underlying assets and liabilities.

The scheme actuary valued the scheme as at 31 March 2024. A copy of the actuarial report can be found at <https://www.civilservicepensionscheme.org.uk/about-us/scheme-valuations/>.

Further details can also be found in the resource accounts of the Cabinet Office at <https://www.civilservicepensionscheme.org.uk/about-us/resource-accounts>.

During the year ended 31 March 2024, the RMA paid an employer's contribution of £305k (£314k in 2022-23) into the PCSPS at rates between 27.1% to 30.3% of pensionable pay (27.1% to 30.3% in 2022-23).

The Scheme Actuary reviews employer contribution rates usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2023/24 to be paid when the member retires and not the benefits paid during this period to existing pensioners

The RMA has been advised that employer pension contributions rates for 2024-25 will change to a flat rate of 28.97%.

**(j) Events subsequent to the date of the Statement of Financial Position**

Since the end of the reporting year there are no significant post year-end activities to report.

**2. PRIOR YEAR RESTATED**

Prior year trade and other payables have been restated by £32,000 to recategorise amounts in respect of the office lease to lease liabilities. The reason for the restatement is to ensure consistent reporting on lease liabilities with the current year and to reflect the extension of the office lease in 2023-24. The restatement is presentational and has no impact on reported total current liabilities in 2022-23. The Statement of Financial Position and Statement of Cash Flows have also been restated to reflect this reclassification in 2022-23.

**3. STAFF AND BOARD COSTS**

Staff and Board Member costs for 2023-24 were £1,555,941 (2022-23: £1,624,901). Further analysis of these costs are shown within the Accountability Report on page 45.

**4. OTHER ADMINISTRATIVE COSTS**

	<b>2023-24</b>	<b>2022-23</b>
	<b>£'000</b>	<b>£'000</b>
Accommodation	18	20
Office equipment and furniture	3	1
Research	4	-
IT Support	71	70
Training	13	13
Legal Fees & Expenses	5	13
Supplies & Services	61	12
Stationery	2	2
Expenses and Travel	11	4
Other Office Costs	28	18
Internal Audit Fee	5	4
External Audit Fee	10	9
Depreciation	82	80
Conferences	9	-
Lease Interest	4	1
<b>Total</b>	<b>326</b>	<b>247</b>

## 5. PROPERTY, PLANT AND EQUIPMENT

	Leasehold Premises	Equipment	Information Technology	Furniture & Fittings	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
Balance at 1 April 2023	78	32	160	145	415
Additions	244	-	-	-	244
<b>Balance at 31 March 2024</b>	<b>322</b>	<b>32</b>	<b>160</b>	<b>145</b>	<b>659</b>
<b>Depreciation</b>					
Balance at 1 April 2023	47	32	150	126	355
Charge for year	45	-	7	15	67
<b>Balance at 31 March 2024</b>	<b>92</b>	<b>32</b>	<b>157</b>	<b>141</b>	<b>422</b>
<b>NBV at 31 March 2024</b>	<b>230</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>237</b>
NBV at 31 March 2023	31	-	10	19	29
<b>Analysis of asset financing</b>					
Owned	-	-	3	4	7
Leased	230	-	-	-	230
<b>NBV at 31 March 2024</b>	<b>230</b>	<b>-</b>	<b>3</b>	<b>4</b>	<b>237</b>

Prior year	Leasehold Premises	Equipment	Information Technology	Furniture & Fittings	Total
	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>					
Balance at 1 April 2022	-	32	155	145	332
Additions	78	-	5	-	83
<b>Balance at 31 March 2023</b>	<b>78</b>	<b>32</b>	<b>160</b>	<b>145</b>	<b>415</b>
<b>Depreciation</b>					
Balance at 1 April 2022	-	32	132	111	275
Charge for year	47	-	18	15	80
<b>Balance at 31 March 2023</b>	<b>47</b>	<b>32</b>	<b>150</b>	<b>126</b>	<b>355</b>
<b>NBV at 31 March 2023</b>	<b>31</b>	<b>-</b>	<b>10</b>	<b>19</b>	<b>60</b>
NBV at 31 March 2022	-	-	23	34	57
<b>Analysis of asset financing</b>					
Owned	-	-	10	19	29
Leased	31	-	-	-	31
<b>NBV at 31 March 2023</b>	<b>31</b>	<b>-</b>	<b>10</b>	<b>19</b>	<b>60</b>

## 6. INTANGIBLE ASSETS

	Asset Under Construction	Software	Total
	£'000	£'000	£'000
<b>Cost</b>			
Balance at 1 April 2023	45	9	54
Additions	-	-	-
Completed AUC	(45)	45	-
<b>Balance at 31 March 2024</b>	<b>-</b>	<b>54</b>	<b>54</b>
<b>Depreciation</b>			
Balance at 1 April 2023	-	9	9
Charge for year	-	15	15
<b>Balance at 31 March 2024</b>	<b>-</b>	<b>24</b>	<b>24</b>
<b>NBV at 31 March 2024</b>	<b>-</b>	<b>30</b>	<b>30</b>
NBV at 31 March 2023	45	-	45
<b>Analysis of asset financing</b>			
Owned	-	30	30
Leased	-	-	-
<b>NBV at 31 March 2024</b>	<b>-</b>	<b>30</b>	<b>30</b>

Prior year	Asset Under Construction	Software	Total
	£'000	£'000	£'000
<b>Cost</b>			
Balance at 1 April 2022	45	9	54
Additions	-	-	-
Completed AUC	-	-	-
<b>Balance at 31 March 2023</b>	<b>45</b>	<b>9</b>	<b>54</b>
<b>Depreciation</b>			
Balance at 1 April 2022	-	9	9
Charge for year	-	-	-
<b>Balance at 31 March 2023</b>	<b>-</b>	<b>9</b>	<b>9</b>
<b>NBV at 31 March 2023</b>	<b>45</b>	<b>-</b>	<b>45</b>
NBV at 31 March 2022	45	-	45
<b>Analysis of asset financing</b>			
Owned	45	-	45
Leased	-	-	-
<b>NBV at 31 March 2023</b>	<b>45</b>	<b>-</b>	<b>45</b>

## 7. FINANCIAL INSTRUMENTS

As the cash requirements of RMA are met through grant funding, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with RMA's expected purchase and usage requirements, and therefore RMA is therefore exposed to little credit, liquidity or market risk.

## 8. TRADE AND OTHER RECEIVABLES

	2023-24	2022-23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Other receivables – External	13	13
<b>Total receivable within 1 year</b>	<b>13</b>	<b>13</b>

## 9. CASH AND CASH EQUIVALENTS

	2023-24	2022-23
	£'000	£'000
<b>Balance at 1 April</b>	428	394
Net change in cash and cash equivalent balances	108	34
<b>Balance at 31 March</b>	<b>536</b>	<b>428</b>
<b>The following balances at 31 March were held at:</b>		
Government Banking Service and cash in hand	528	420
Corporate cash account	8	8
<b>Balance at 31 March</b>	<b>536</b>	<b>428</b>

## 10. TRADE AND OTHER PAYABLES

	2023-24	Restated 2022-23
	£'000	£'000
<b>Amounts falling due within one year:</b>		
Other taxation and social security	36	34
Trade Creditors – Central Government	44	30
Trade Creditors – External	4	-
Accruals and deferred income – Central Government	6	52
Accruals and deferred income – External	113	54
Accruals and deferred income – Other Government Bodies	7	7
<b>Total Trade and other payables</b>	<b>210</b>	<b>177</b>

## 11. RELATED PARTY TRANSACTIONS

The Scottish Government Justice Department is the sponsor department of the RMA. The Scottish Government Justice Department is regarded as a related party with which there have been various material transactions during the year. These material transactions comprise grant in aid funding and totalled £1,919k for the year. None of the Authority members or key managerial staff has undertaken any material transactions with the RMA during the year.

## 12. LEASE LIABILITIES

	2023-24	2022-23
	£'000	£'000
Buildings:		
Not later than one year	48	32
Later than one year and not later than five years	190	-
Later than five years	32	-
<b>Total</b>	<b>270</b>	<b>32</b>
<b>Less unaccrued interest</b>	<b>(38)</b>	<b>-</b>
<b>Balance as 31 March</b>	<b>232</b>	<b>32</b>
<b>Current</b>	<b>48</b>	<b>32</b>
<b>Non-current</b>	<b>184</b>	<b>-</b>
<b>Total</b>	<b>232</b>	<b>32</b>

Amounts recognised in the Statement of Comprehensive Net Expenditure

	2023-24	2022-23
	£'000	£'000
Depreciation	45	47
Interest expense	4	1
Total Lease Costs through SoCNE	49	48

## 13. SEGMENT REPORTING

The Risk Management Authority is considered to have just one operating segment and therefore no segmental information is produced.



## RISK MANAGEMENT AUTHORITY

### DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Section 12(3) of the Criminal Justice (Scotland) Act 2003, hereby give the following direction in respect of the duty set out in Section 13 of the Criminal Justice (Scotland) Act 2003.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
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. Additional disclosure requirements regarding the financial period ended 31 March 2005 are set out in Schedule 1 attached.
5. This direction shall be reproduced as an appendix to the statement of accounts.

A member of the staff of the Scottish Ministers

Dated 10 February 2006

## APPENDIX

### APPENDIX A: RMA STATUTORY FUNCTIONS

The RMA is a Non Departmental Public Body, established in 2005 under the Criminal Justice (Scotland) Act 2003. The RMA is sponsored by the Scottish Government Community Justice Division and operates to an agreed structure known as a Sponsorship Framework Agreement. It sets out:

- the RMA's overall aims, objectives and targets in support of the Scottish Ministers' wider strategic aims
- the rules and guidelines relevant to the exercise of the RMA's functions
- the conditions under which any public funds are paid to the RMA, and
- how the RMA is to be held to account for its performance.

#### RMA STATUTORY FUNCTIONS

The Criminal Justice (Scotland) Act 2003

#### POLICY AND RESEARCH

Section 4 (a). The RMA is to:

- compile and keep under review information about the provision of services in Scotland
- compile and keep under review research and development
- promote effective practice; and
- give such advice and make such recommendations to the Scottish Ministers as it considers appropriate.

Section 4 (b). The RMA may:

- carry out, commission or co-ordinate research and publish the results of such research; and
- undertake pilot schemes for the purposes of developing and improving methods.

#### GUIDELINES AND STANDARDS

Section 5. The RMA is to:

- prepare and issue guidelines as to the assessment and minimisation of risk; and
- set and publish standards according to which measures taken in respect of the assessment and minimisation of risk are to be judged.

## RISK MANAGEMENT PLANS

Section 6 (5). The RMA is to:

- specify and publish the form of risk management plans.

Section 6 (6).

- The RMA may issue guidance (either generally or in a particular case) as to the preparation, implementation or review of any risk management plan.

Section 8 (4).

- To approve or reject risk management plans.

Section 9.

- To consider the implementation of risk management plans by the Lead Authority.
- The Lead Authority is to report annually as to the implementation of the risk management plan.

## ACCREDITATION, EDUCATION AND TRAINING

Section 11 (1).

- The RMA has a duty to accredit any manner of assessing and minimising risk and accreditation of any person having functions in assessment and minimisation of risk.

Section 11 (2b).

- The RMA may provide, or secure the provision of, education and training in relation to the assessment and minimisation of risk for any person having functions in that regard.

## APPENDIX B: 2023-24 WORKING GROUPS

1. Adult Justice Throughcare Practice Network
2. Bail and Release from Custody (Scotland) Act Implementation Steering Group
3. Bail and Release Act - Implementation - Part 2 Project Delivery Group
4. Community Justice Programme Board - Transformational Change Programme 2
5. Counter-Terrorism Assessment and Rehabilitation Centre (CT-ARC) & RMA Group
6. Court Report Guidance Reference Group
7. Diversion from Prosecution – Guidance Review
8. Forensic Network Research Special Interest Group
9. HDC Task & Action Group
10. Internet Offending Pilot Working Group
11. LS/CMI Working Group
12. LS/CMI, MFMC (Moving Forward Making Changes) & Caledonian IT Application Strategic Development Change Board
13. LS/CMI Review Group
14. LS/CMI Prison Throughcare Guidance Group
15. MAPP (Multi Agency Public Protection Arrangements) National Strategic Group
16. MAPP National Strategic Group
17. MAPP Development Group
18. National Youth Justice Advisory Group
19. National Outcomes and Standards Review Group
20. NOTA Executive
21. Prison Population Leadership Group
22. Public Protection Sub-group (SWS Justice Standing Committee)
23. Restorative Justice Practitioner Network
24. Restricted Patients Team
25. RMA and SPS OLR Group
26. Social Work Scotland Justice Standing Committee
27. Throughcare Guidance Reference Group
28. MF2C Programme Oversight Board
29. LS/CMI - JSW (Justice Social Work) Service Managers Meeting
30. SG (Scottish Government) Led Scottish MAPPS Meeting
31. Strategic Training Provision Group
32. Transformational Change 2 Project - Information Sharing with Justice Social Work
33. UK Government Led MAPPS Meetings (Scottish Users Group and Executive Committee and Executive Training Groups)

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**RISK  
MANAGEMENT  
AUTHORITY**