

Registers of Scotland**Board****9 and 10 Sept 2024****Annual Report and Accounts 2023-24****Purpose**

1. The purpose of this paper is to ask Board members to review and agree the 2023-24 Annual Report and Accounts.

Recommendation

2. To approve sign off by the Accountable Officer – subject to pension data being added and audited as outlined in point 6 below.

Background

3. The purpose of the Annual Report and Accounts is to give an overview of how RoS has performed over the financial year 2023-24.

Approval of Annual Report and Accounts 2023-24

4. A final draft of the report which incorporated earlier feedback from ARC members and Deloitte, was shared with ARC members, EMT and Non-Execs for review and has now been signed off by ARC on 13 August 2024.

5. Deloitte have reviewed the Annual Report and Accounts and their independent auditor's report is included in the attached version. Registers of Scotland will not receive pension data from MyCSP until 31 August 2024 due to revised workings required following the 2015 Remedy (McCloud judgment). On this basis, Deloitte have advised that they won't be able to sign the accounts at the Board today and have instead proposed that the Board confirms agreement to the ARA being signed subject to the pension data being added in and audited. A separate signing meeting will then be held later in September 2024.

Conclusion

6. Board members are asked to approve the Annual Report and Accounts 2023-24 and subject to the pension data being added and audited and confirm that they can be signed by the Accountable Officer with the signing itself to take place at a separate meeting on 25 September 2024.

Chief Finance Officer
Policy and Corporate Services Directorate
14 August 2024