

Annual Report and Accounts

2023-2024

An Executive Agency of the Scottish Government

Laid before the Scottish Parliament by the Scottish Ministers

Annual accounts authorised for issue 27 June 2024

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Performance Report

Chief Executive's Statement

It is a privilege to present Education Scotland's Annual Report and Accounts for 2023-24. It is just over a year since I assumed the role of Interim Chief Executive, and Accountable Officer and I'm very proud of how Education Scotland has continued to adapt this year given the challenging and complex landscape we continue to operate in. Our dedicated, professional and resilient staff work tirelessly to support the Scottish education system and through a period of uncertainty they have continued to make positive changes to better support the system and prepare us for transition to new organisations.

When taking up post in March 2023, I made a commitment that Education Scotland should not stand still: we needed to make changes and adapt to better support the system, the education profession and Scotland's learners. I set three key leadership priorities and we have made significant progress on these throughout 2023-24 - you'll see our progress throughout this report. I committed to lead Education Scotland through reform, to begin to move towards new models of working to align more closely with the remit and aspirations of the new organisations and to effectively engage and enhance relationships with our stakeholders. To enable us to achieve these, we have made changes to our Leadership Team, our organisational structure, the way we work and what we work on, our governance, our communications strategy, our Corporate Plan and we've enhanced our relationships with stakeholders, which we will continue to prioritise in the year ahead. All our decisions and changes have contributed to our readiness for the outcomes of the Scottish Government's education reform programme.

In June 2023, the Scottish Government announced the creation of a new (Interim) Chief Inspector post. I'm pleased to report that Janie McManus was appointed in November 2023 and she is already leading the development and delivery of new approaches to inspection as part of education reform. At the same time, the Cabinet Secretary for Education and Skills announced a review of the impact of Regional Improvement Collaboratives (RICs) which was subsequently published by Scottish Government in December 2023.

Since then, there was a significant milestone for the Education Reform Programme with the Education (Scotland) Bill recently published on the Scottish Parliament website, on 5 June. This Bill includes the provisions for the inspectorate function of the organisation. Following the publication of the Bill, the Cabinet Secretary for Education and Skills also announced that Education Scotland will remain as the national education agency but will be refocussed with curriculum design, delivery and improvement as its primary focus, including the provision of resources to support high quality learning and teaching. Education Scotland will also have an important role in supporting a thriving professional learning sector through a national framework for professional learning.

These updates are an important step forward in reforming education in Scotland. The Scottish Government will now continue to work through the detail of what this announcement means for Education Scotland as a national education agency, for a new independent inspectorate, as well as allowing the Bill process to now progress through Parliament.

In the mean-time, during this period of education reform we will continue to focus on the priority areas confirmed back in September 2023 by the Cabinet Secretary for Education and Skills. These included:

- Excellence and the quality of teaching and learning
- Continued oversight of national professional learning, including leadership development programmes

- Accelerate progress with closing the attainment gap
- Improve experiences and outcomes for children with additional support needs
- Support for improvement in attendance, positive relationships and behaviour in schools
- Scoping of costs and approaches to a National Digital Academy
- Cross curricular areas of focus

These priority areas above align with our agreed Education Scotland strategic priorities, as well as our new ways of working and have been incorporated into our work plans and new organisational structure. To fully embed these and provide clarity around our work, we took the opportunity to review our corporate plan which published in November 2022 and the updated version will be published this year.

I hope you enjoy reading our Annual Report and Accounts. Given the backdrop of education reform and the fiscal position, I believe we have made significant progress towards achieving our goals for 2023-24. Our new structures and approaches mean we are ready for education reform and our engagement with stakeholders has paved the way for improved partnership working. Through this joint working, we are steadily and positively impacting upon the many complex factors which influence our strategic priorities and those set by the Cabinet Secretary for Education and Skills.



Gillian Hamilton, Interim Chief Executive, Education Scotland

Overview

In this section of the performance report, we present an overview of Education Scotland, our activities, and the main risks and challenges facing us. We also include a performance summary which sets out our most significant achievements in financial year 2023-2024.

About Education Scotland

Status, activities and staffing

Education Scotland is the national improvement agency for education in Scotland. The organisation was established in July 2011 as an executive agency of the Scottish Government under the terms of the Scotland Act (1998). We are charged with supporting quality and improvement in Scottish education and thereby securing the delivery of better learning experiences and outcomes for learners of all ages. We work in the following ways across education sectors, and at national, regional, local authority and establishment levels:

- carrying out scrutiny activity, including inspection and review
- providing professional learning and leadership programmes
- supporting the Scottish Attainment Challenge and providing professional advice and support for improvement, including the provision of online resources
- managing the development of national digital resources, including Glow, our online learning platform
- continuing to develop the NeLO (National E-learning Offer) alongside partners, offering high quality opportunities for live, recorded and supported learning that can support learning and effective curriculum design
- providing independent policy advice to Ministers and civil servants, informed by evidence

Our status as an executive agency means that we operate independently and impartially, whilst remaining directly accountable to Scottish Ministers for the standards of our work. This status safeguards the independence of inspection, review and reporting within the overall context of the National Improvement Framework (NIF).

Education Scotland employed 394 staff (380.39 Full Time Equivalent) as of 31 March 2024.

Purpose and activities

Our vision is achieving excellence and equity for Scotland's learners, with Scotland's educators.

Our mission is to work in partnership with all stakeholders involved in Scottish education to secure sustained improvement in achievement and attainment for all learners, closing the poverty-related attainment gap, and securing positive and sustained destinations for all learners, regardless of their age and where the learning takes place.

Our values are: Integrity; Respect; Excellence and Creativity.

Social, community and human rights

Everything we do is designed to contribute to the Scottish Government's national purpose of creating a more successful country with opportunities for all to flourish through increased wellbeing, and sustainable and inclusive economic growth. Our work in improving quality, effectiveness and equality in education contributes to the following National Outcomes:

The Scottish population will:

- Grow up loved, safe and respected so that we realise our full potential.

- Are well educated, skilled and able to contribute to society.
- Tackle poverty by sharing opportunities, wealth and power more equally.
- Have thriving and innovative businesses, with quality jobs and fair work for everyone.
- Live in communities that are inclusive, empowered, resilient and safe.
- Respect, protect and fulfil human rights and live free from discrimination.

We also give due regard to the Fair Work First criteria when administering our public sector grants and in our role as an employer. Fair Work First criteria seeks to address particular challenges in Scotland's labour market, to make a real difference to people and their communities, business and other organisations and the economy.

During 2023-24 we also developed and delivered, in conjunction with Nature Scotland, a volunteering programme for Education Scotland and Scottish Qualification Authority (SQA) staff supporting a range of environmental projects. The Education Scotland Sustainability Group is building on the success of that programme by also offering a new programme of staff volunteering days for 2024-25 focused on themes of tackling poverty (Goal 1) and inequality (Goal 10) as key Sustainable Development Goals.

Strategy and business model

In 2021, we published our 5 year Corporate Plan which set out how we would continue to work towards our vision of achieving excellence and equity for Scotland's learners, in partnership with Scotland's educators. Following the Scottish Government's response to Professor Ken Muir's review of our education system, which included the intention to establish a new national agency for Scottish education and a separate Inspection body, we produced an update to the 2021 Plan. The update covered the period 2022-24 based on the understanding at that time that the new bodies were expected to be operational by the end of 2024.

However, since then, the timescale for reform of the national organisations has been extended in order to give the Government more time and space to carefully consider and develop a coherent response to wider education and skills reform, including responding also to the reports from the Independent Review of Qualifications and Assessment and the Skills Delivery Landscape Review. As a result, we are in the process of producing a further update to our Corporate Plan for the period 2024-25, designed to ensure we continue to evolve as we move towards the establishment of the new education bodies. It sets out our key priorities for the coming year, including those that the Cabinet Secretary for Education and Skills asked the Agency to focus on over the next 12-18 months:

- o Excellence and the quality of teaching and learning
- o Continued oversight of national professional learning, including leadership development programmes
- o Accelerate progress with closing the attainment gap
- o Improve experiences and outcomes for children with additional support needs
- o Support for improvement in attendance, positive relationships and behaviour in schools
- o Scoping of costs and approaches to a National Digital Academy
- o Cross curricular areas of focus

These priority areas above align with our agreed Education Scotland strategic priorities and have been fully incorporated into our work plans. At the same time, we have reorganised how we are structured to ensure we are best placed to deliver these. Our agreed Education Scotland strategic priorities for 2023-24 are;

- System Leadership
- Curriculum Design
- Learning, Teaching and Assessment

- Inclusion, Wellbeing, Equity and Equality
- Best Use of Evidence
- Culture, Values and Behaviour
- Transitions to a new organisation

Key issues and risks

Education Scotland continues to operate in a complex and evolving environment, including the reform of the education system where we continue to play a critical role in the development and implementation of the Government's proposals. It is important that we understand this changing context if we are to effectively manage and mitigate risks and issues that threaten delivery of our strategic priorities.

This includes considering the impact that the delay in the establishment of the new organisations is having on both the work of the Agency and the staff within it. The inevitable impact on the morale of staff within Education Scotland as a result of the delay has required careful handling and we also continue to be mindful of the potential impact on our ability to recruit staff.

We have therefore continued to provide a wide range of resources and events to support the morale, health and well-being of our staff. At the same time, in readiness for the outcomes of the Scottish Government's education reform programme, we have made changes to our organisational structure and ways of working. Accompanying this restructure, we have also refreshed both our corporate governance framework and our Corporate Plan for 2024-25 and enhanced our stakeholder engagement arrangements.

At the same time, financial pressures have continued to increase across the public sector, presenting further risks and challenges for the Agency. We have therefore been actively assessing how we can reduce our expenditure across a variety of areas, including travel and subsistence, which will have the additional benefit of reducing our carbon footprint. But of course, one of our main budgetary costs is staffing so we have strengthened the role of the Workforce Planning Forum to ensure that resources are allocated and fully aligned to organisational priorities, recruiting the right posts, in the right places during this period of tight financial constraint. We have also continued to monitor all staff and staff cost projections.

We have continued with our information governance improvement plan in order to reduce the risk of loss or corruption of information. This has included the development of a new process for undertaking Data Protection Impact Assessments (DPIAs), the recruitment of a data manager and the development of a clear structure of information governance roles and responsibilities.

Further information about our risk management approach can be found in the Governance Statement on page 53.

Going concern

The financial statements are prepared on a going concern basis. The services currently delivered by Education Scotland are expected to continue, although future delivery of services will be via newly formed public bodies. Services will continue to be delivered using existing assets and therefore the going concern concept continues to apply. The financial statements for the year ended 31 March 2024 show comprehensive net expenditure of £45.165m and a net assets position of £3.292m.

Performance Summary

Our performance in 2023/24. Over the following pages, we present the main areas of our performance in financial year 2023/24. In this summary, we have presented a one-page high level overview of some of our main content.

System Leadership

Between August 2023 and March 2024, 92%* of professional learning participants said they were likely to implement what they had learned, and share with colleagues.



Over 1000

participants attended professional learning in self-evaluation for continuous improvement (SECI), 97%* advising increased confidence and knowledge.



*of participants who completed evaluations

Curriculum

National e-learning offer

97%

of easter study support participants reported it had helped increase their confidence and reduce their anxiety ahead of exams.



Rated excellent by almost all learners

Professional Learning on Curriculum Design

7,263

number of participants who took part in professional learning focused on curriculum design



Culture, Values and Behaviour and Transitions to New Organisations

Education Scotland consolidated content from the National Improvement Hub, Parentzone Scotland, main website and Professional learning and leadership website into one corporate website with the purpose of improving accessibility for stakeholders

Learning, teaching and assessment



13,060

views of the learning teaching and assessment professional learning portal since June 2023

Communications with stakeholders



Facebook engagements increased over the past year to just under

90,000

Best use of evidence

Since August 2023 to March 2024, there have been



85 Inspections completed for ELC centres



184 Inspections completed for schools

Inclusion, Wellbeing, Equity and Equalities



5667

Downloads of the IWE Professional Learning Framework since publication in December 2023

Performance Analysis

How we measure our performance

As indicated above, we are streamlining our Corporate Plan for 2024-25 to ensure that it clearly sets out our key priorities for the coming year, including those that the Cabinet Secretary for Education and Skills has asked the agency to focus on over the next 12-18 months. As part of this, we will be reviewing our key performance indicators (KPIs) to determine which will remain relevant to the streamlined corporate plan, resulting in a reduction of the number of KPIs next year.

To support the move towards that refreshed corporate plan and the transition to the new education bodies, we have also set targets for KPIs, where possible. A target of **90%** for 2024-25 has been set for all KPIs that draw on professional learning survey or post-programme evaluations and we will report on performance against that target in next year's Annual Report and Accounts.

We have structured and presented our KPI section below around our strategic priorities.

Summary of analysis

Analysis of our KPIs for 2023-24 needs to be considered within the context of education reform and organisational restructure. Both have impacted upon performance tables below. Education Scotland staff have worked hard to deliver 'business as usual', however as a responsive organisation, we have naturally flexed to the needs of the system. This has meant some aspects of our work have reduced and others are just beginning. This is reflected within some KPI results.

Moving forward, we will be reviewing the ongoing relevance of our existing KPIs, especially those that may be outwith our control, and the measures we use as evidence. For example, the reach of our development opportunities varies year on year as the offering is in response to the professional learning needs of the system. This in turn will impact on the number of practitioners accessing these opportunities. We will also work alongside staff to ensure a more consistent approach is used to evaluate impact of our work as an organisation.

System Leadership

Number of engagements with educational establishments, local authorities and regions relating to system leadership, to support effective leadership in complex circumstances

(Source: Programme information)

| Local Authority | Regional Improvement Collective (RIC) | 2022/23 | | 2023/24 | |
|---------------------------|---------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
| | | Number of participants | Total number per region | Number of participants | Total number per region |
| Aberdeen City | Northern Alliance | 96 | 600 | 98 | 407 |
| Aberdeenshire | | 165 | | 109 | |
| Argyll and Bute | | 83 | | 45 | |
| Comhairle nan Eilean Siar | | 12 | | 12 | |
| Highland | | 158 | | 82 | |
| Moray | | 52 | | 34 | |
| Orkney Islands | | 18 | | 17 | |
| Shetland Islands | | 16 | | 10 | |
| Angus | | Tayside RIC | 79 | 228 | 28 |
| Dundee City | 66 | | | 36 | |
| Perth and Kinross | 83 | | | 45 | |
| Clackmannanshire | Forth Valley and West Lothian | 30 | 275 | 26 | 183 |
| Falkirk | | 88 | | 50 | |
| Stirling | | 68 | | 55 | |

| | | | | | |
|-----------------------|---------------|------------------|-----|-------------|-----|
| West Lothian | | 89 | | 52 | |
| Dumfries and Galloway | South West IC | 63 | 212 | 51 | 203 |
| East Ayrshire | | 52 | | 43 | |
| North Ayrshire | | 50 | | 62 | |
| South Ayrshire | | 47 | | 47 | |
| East Dunbartonshire | | West Partnership | 56 | 764 | 38 |
| East Renfrewshire | 41 | | | 30 | |
| Glasgow City | 273 | | | 202 | |
| Inverclyde | 26 | | | 26 | |
| North Lanarkshire | 122 | | | 73 | |
| Renfrewshire | 71 | | | 48 | |
| South Lanarkshire | 140 | | | 127 | |
| West Dunbartonshire | 35 | | | 36 | |
| East Lothian | South East IC | 96 | 553 | 28 | 316 |
| City of Edinburgh | | 221 | | 137 | |
| Fife | | 120 | | 72 | |
| Midlothian | | 66 | | 45 | |
| Scottish Borders | | 50 | | 34 | |
| Other | | 98 | 98 | 33 | 33 |
| Total | | 2730 | | 1831 | |

These figures are for the current academic year (August 2023 – present)

Proportion of participants involved in professional learning opportunities who report increased awareness, knowledge, understanding and skill. (Source: Event evaluation forms)

| Proportion of participants completing PLL programmes reporting... | Financial Year | |
|---|----------------|---------|
| | 2022/23 | 2023/24 |
| | Baseline | |
| | % | |
| Increased awareness | 94 | 92 |
| Increased understanding | 95 | 92 |
| Increased knowledge | 95 | 93 |
| Increased skills | 84 | 88 |

Number of completed evaluations was 861 for increased knowledge, 914 for increased skills, 729 for increased awareness and 838 for increased understanding

Number of participants in professional learning and universal, targeted and/or intensive support focused on system leadership. (Source: Programme information)

| Programmes | 2021/22 | 2022/23 | 2023/24 |
|------------|---------|---------|---------|
|------------|---------|---------|---------|

| | | | |
|---|-------------|----------------------------------|----------------------------------|
| Teacher Leadership | 154 | | Replaced by Educator Leadership |
| Educator Leadership | | 162 | 116 |
| Supporting Teacher Leadership | 21 | | |
| Aspiring to Middle Leadership | 540 | 603 | 400 |
| Middle Leaders Leading Change | 434 | 461 | 411 |
| Towards Headship | 23 | | |
| Into Headship | 478 | 238 (Cohort 7) 244 (Cohort 8) | 215 (Cohort 8) 259 (Cohort 9) |
| In Headship | 53 | 30 | 28 |
| Excellence in Headship | 85 | 79 | |
| Leadership of and for Learning | | | 102 |
| Excellence in Headship Stretch | 52 | 46 | 32 (Cohort 3) |
| Making Sense of System Leadership | | 90 | |
| Connected and Collaborative System Leadership | | | 52 |
| Building Racial Literacy | 85 | 135 | 147 |
| Leadership of Professional Learning | | | 101 |
| Total | 1925 | 2088 | 1863 |

Recruitment is currently underway for Cohort 10 of Into Headship

Excellence in Headship has evolved into Leadership of and for Learning

Excellence in Headship Stretch and Making Sense of System Leadership have been incorporated into Connected and Collaborative System Leadership

Leadership of Professional Learning is a new prototype programme

This table highlights the reach of our systems leadership development opportunities. However, it also exemplifies how our professional learning offer is responsive to the needs of the education system and how this, in turn, can impact on the number of practitioners accessing these opportunities. We need to consider the best way to measure the reach of the support offered for 2024-25.

Curriculum Design

This indicator supports our ability to help us track and monitor the reach of our professional learning which focuses on curriculum design. The number of participants recorded as engaging in professional learning relating to curriculum design has increased by **5659**. (Source: Management information)

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|---|---------|---------|---------|
| | No. | | |
| Number of participants engaging in professional learning programmes focused on Curriculum Design ¹ | 890 | 1,609 | 7,263 |

2023/24 figure is based on the number of participants attending across 103 events.

Proportion of participants involved in professional learning focused on curriculum design reporting increased awareness, understanding, knowledge and skills

This indicator provides an indication of the impact of our professional learning focused on curriculum design. (Source: Event evaluation forms)

| | Financial Year | |
|--|----------------|--|
|--|----------------|--|

¹ Early in this financial year, some events were being tagged under more than one Strategic Priority in our Corporate Calendar of Events which means that some events may be included as part of the KPIs for more than one priority. However, improvements are continuing to be made to this process used for recording events.

| Proportion of participants involved in professional learning reporting... | 2022/23 | 2023/24 |
|---|----------|---------|
| | Baseline | |
| | % | |
| Increased awareness | 89 | 80 |
| Increased understanding | 88 | 80 |
| Increased knowledge | 88 | 80 |
| Increased skills | 78 | 72 |

2023/24 Figure is based on 622 completed evaluations.

Implement curriculum design learning in practice

In 2023/24, there has been a decrease of **3%** for this KPI but remains the same as 2021/22.

(Source: Event evaluation forms)

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|---|---------|---------|---------|
| | % | | |
| Proportion of participants in professional learning likely to have implemented curriculum design learning in practice | 91 | 94 | 91 |

Learning, Teaching and Assessment

Professional learning focused on learning, teaching and assessment

This indicator supports our ability to track and monitor the reach of our professional learning which focuses on learning, teaching and assessment. In the past year we have experienced a decrease in participants engaging in this professional learning. Some of this decrease can be attributed to varied and inconsistent reporting of strategic priorities which has impacted this KPI and the corresponding increase in the KPI for Curriculum Design. We will be exploring the impact of reporting and restructure on this data. (Source: Management information)

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|--|---------|---------|---------|
| | No | | |
| Number of participants engaging in professional learning and improvement support opportunities | 14,458 | 17,019 | 5,595 |

2023/24 figure is based on the number of participants attending across 103 events.

Likely to implement professional learning focused on learning, teaching and assessment

This indicator provides an indication of the impact of our professional learning focused on learning, teaching and assessment. There has been an increase of **8%** in relation to this KPI².

(Source: Event evaluation forms)

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|--|---------|---------|---------|
| | % | | |
| Proportion of participants in professional learning likely to implement learning in practice | 92 | 90 | 97 |

2023/24 figure is based on 485 completed evaluations.

² The rounding of results during analysis might impact the year on year variance recorded in this report. Results are reported in round numbers to aid easy understanding.

Proportion of participants involved in professional learning focused on learning, teaching and assessment reporting increased awareness, understanding, knowledge and skills

This indicator provides an indication of the impact of professional learning focused on learning, teaching and assessment. (Source: Event evaluation forms)

| Proportion of participants involved in professional learning reporting... | Financial Year | |
|---|----------------|---------|
| | 2022/23 | 2023/24 |
| | % | |
| Increased awareness | 85 | 84 |
| Increased understanding | 85 | 84 |
| Increased knowledge | 85 | 87 |
| Increased skills | 70 | 81 |

2023/24 Figure is based on 485 completed evaluations.

Inclusion, Wellbeing, Equity and Equality

Professional learning focused on inclusion, wellbeing, equity and equality

This indicator supports our ability to track and monitor the reach of our professional learning which focuses on inclusion, wellbeing, equity and equalities. The number of events recorded in relation to inclusion, wellbeing, equity and equalities has decreased by **34**. (Source: *Management Information*). There has been a focus on improving the sustainability and reach of professional learning by the Inclusion, Wellbeing and Equalities team throughout 2023-24. The team have been developing and updating online professional learning frameworks and resources that can be accessed any time by practitioners. This includes the [Support Staff Framework](#) and the Inclusion, Wellbeing and Equalities (IWE) Framework. Further details of the reach of the IWE framework is available in the examples of impact, feedback and collaboration section on page 35.

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|---|---------|---------|---------|
| | No. | | |
| Number of professional learning opportunities focused on key areas of inclusion, wellbeing, equity and equalities | 67 | 66 | 32 |

Proportion of participants involved in professional learning focused on inclusion, wellbeing, equity and equality reporting increased awareness, understanding, knowledge and skills

Questions asking about increased understanding and skills were only added to the evaluation forms in 2022/23. (Source: Event evaluation forms.)

| Proportion of professional learning participants reporting.... | Financial Year | | |
|--|----------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 |
| | % | | |
| Increased awareness | 85 | 86 | 81 |

| | | | |
|--------------------------------|----|----|----|
| Increased understanding | NA | 92 | 80 |
| Increased knowledge | 89 | 91 | 83 |
| Increased skills | NA | 73 | 69 |

2023/24 figures are based on 298 completed responses.

Implementation of professional learning focused on inclusion, wellbeing, equity and equality

This indicator provides an indication of the impact of our professional learning focused on inclusion, wellbeing, equity and equality. There has been a decrease of **3%** in relation to this KPI. The reason for this downward trend will be explored further by staff through consultation with practitioners in national networks. (Source: Event evaluation forms)

| Financial Year | 2021/22 | 2022/23 | 2023/24 |
|---|---------|---------|---------|
| | % | | |
| Proportion of professional learning participants likely to implement learning in practice | 97 | 92 | 89 |

Best Use of Evidence

Number and range of participants engaged in Self-Evaluation for Continuous Improvement (SECI) (Source: Programme information)

| Financial Year | 2022/23 (Baseline) | 2023/24 |
|---|--------------------|---------|
| Number of participants engaging in SECI programme | 1,463 | 1,023 |
| Participants by RIC | | |
| Forth Valley West Lothian | 40 | 156 |
| Northern Alliance | 557 | 198 |
| South East | 114 | 60 |
| South West | 234 | 239 |
| Tayside | 50 | 72 |
| West Partnership | 468 | 223 |
| RIC not specified | | 75 |

Percentage of SECI participants who report increased confidence, knowledge and skills

This indicator provides an indication of the impact of our SECI programme. Our figures in relation to increased confidence and knowledge have increased by **5%** and **2%** respectively. (Source: SECI Evaluation)

| Proportion of participants involved in SECI reporting... | Financial Year | |
|--|----------------|---------|
| | 2022/23 | 2023/24 |
| | % | |
| Increased confidence | 92 | 97 |
| Increased knowledge | 95 | 97 |

2023/24 figures are based on 492 completed evaluations.

Number of planned inspections completed

This indicator tracks the number of planned inspections we complete based on our annual published programme of inspection activity. (Source: Management Information)

| Scrutiny Programme | Academic Year: No. of planned inspections completed | | | | | |
|---|---|---------|---------|---------|-----------------|-------------------------------|
| | 2018/19 (Baseline) | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 (to 31/03/2024) |
| Early learning and childcare | 163 | 94 | Paused | Paused | 151 | 85 |
| Schools | 252 | 169 | Paused | Paused | 253 | 184 |
| Schools and Early Learning and Childcare – Further inspection | 54 | 46 | Paused | 112 | 39 ³ | 24 |
| Community Learning and Development services | 8 | 5 | Paused | 5 | 0 | 23 |
| Colleges | 27 | 18 | 27 | 27 | 27 | 6 |
| Private Colleges and English Language Schools | 1 | 2 | 4 | 2 | 1 | 3 |
| Careers Information and Guidance (CIAG) services (follow ups) | 6 | 5 | 4 | 5 | 0 | 0 |
| Modern Apprentice reviews | 2 | 1 | Paused | 0 | 9 | 7 |
| Prison education | 4 | 2 | 3 | 3 | 4 | 3 |
| National Thematic inspections | 4 | 3 | 4 | 4 | 3 ⁴ | 1 |

The inspection programme runs across academic years. Therefore, the data described above gives a complete picture of inspections for 2022-23, including April 2023 – June 2023. It also provides the data currently available for 2023-24 inspection programme.

Culture, Values and Behaviour

³ One progress report was published after the end of the academic year.

⁴ The thematic inspection of inclusion and promoting positive behaviour was carried out in two parts. Two separate reports were published.

Views of our people

At an organisational level, we aim to improve our performance regarding specific questions in the Civil Service People Survey, comparing our results to those of Scottish Government (SG) overall. We achieved this in relation to staff feeling that they have the tools to do their job, with **70%** staff agreeing (**+2%** on 2022, **-2** from SG results). With regards to staff agreeing that they have the information they need to do their job, results remained stable at **62%**. The gap in relation to SG, however, increased by **1** to **-6** for this question. We also experienced a decrease regarding staff accessing the right learning and development opportunities (**59%**, **-3%** year on year and **-5** from SG) and learning and development activities being helpful for career development, (**46%**, **-6%** when compared with 2022 and **-4** from SG results). We should view the results of the survey within the context of education reform and restructure of the organisation. (*Source: Civil Service People Survey*)

| Education Scotland staff members reporting... | Year | | | | |
|---|-------------------|------|------|--------------------|-----------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 |
| | % of participants | | | | |
| That they are able to access the right learning and development opportunities when they need to | 50 | 56 | 65 | 62 (-3 from SG) | 59 (-5 from SG) |
| That learning and development activities completed at Education Scotland have been helpful for career development | 44 | 45 | 43 | 52 (level with SG) | 46 (-4 from SG) |
| That they have the tools to do their jobs effectively | 68 | 64 | 73 | 68 (-8 from SG) | 70 (-2 from SG) |
| That they have the information they need to do their jobs well | 64 | 58 | 57 | 62 (-5 from SG) | 62 (-6 from SG) |

Staff turnover

This is an important indicator of staff satisfaction with their roles and as an employee of Education Scotland. In 2022-23 the SG transitioned to using a system called 'R' to produce HR Management information. As a result, from March 2022 the data available around turnover and stability measures reflects the number of permanent and fixed-term staff only. Previously we reported on turnover percent based on total headcount, inclusive of temporary staff. (*Source: SG HR pack*)

| | Financial Year | | |
|--|-----------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 |
| | % turnover rate | | |
| Levels of staff turnover and retention | 17.2 | 6.9 | 5.8 |

Transitions to new organisation

Levels of engagement with staff sessions around reform

This was a new KPI in 2022/23 in relation to the additional strategic priority which focuses on the transition to the new agencies. Ensuring regular communication and engagement with staff as the reform progresses is a key priority and this KPI allows us to track that activity. (Source: Management Information)

| Levels of engagement with staff sessions around reform | Financial Year | |
|--|----------------|-----------|
| | 2022/23 | 2023/2024 |
| Number of sessions | 17 | 8 |
| Numbers of staff attending | 2,428 | 1,700 |

Numbers attending are based on those attending across all sessions
2023/24 includes staff sessions with a focus on restructure.

The decrease in staff reform sessions is due to the announcement in June 2023 by the Cabinet Secretary for Education and Skills. She announced an extension period for further development and engagement around reform. Therefore, there has been a reduced need for specific staff reform sessions. As well as staff sessions, staff also continue to be kept updated regarding reform and restructure through the Education Scotland E-Bulletin and the staff engagement group.

Percentage of Education Scotland staff reporting they feel supported and ready for change

In the 2023 Civil Service People Survey, staff were asked how well informed they were during periods of change. There was a decrease of 11% in results from 2022/23 but is in line with 2021/22 results.

(This will act as a proxy measure for this KPI) Source: Civil Service People Survey)

| Education Scotland staff members reporting... | Financial Year | | |
|--|-------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 |
| | % of participants | | |
| My organisation keeps me informed about matters that affect me | 64 | 74 | 63 |

Monitoring

Communications and engagement

It is important to track our engagement with stakeholders using a range of channels. Engagement statistics include the number of times people have engaged with social media posts including likes, shares, retweets and link clicks etc. The way this is analysed across social media accounts and the algorithms used to determine figures varies which makes comparison across years difficult. (Source: Web analytics provided for regular management information reporting)

| Communications Channel | Financial Year |
|------------------------|----------------|
|------------------------|----------------|

| | 2019/20 (Baseline) | 2020/21 | 2021/2022 | 2022/23 | 2023/24 |
|-------------------------------|-----------------------|---------|-----------|---------|---------|
| No. of subscribers | | | | | |
| Newsletter Unique Subscribers | 54,456 | 63,850 | 38,272 | 36,946 | 36,168 |
| Facebook (engagements) | 17,546 | 23,258 | 12,444 | 67,352 | 89,588 |
| X or Twitter | 52,802 | 68,029 | 74,139 | 82,273 | 84,798 |
| YouTube | 1,905 | 3,502 | 4,718 | 5,884 | 7,116 |

Facebook was used as a key communications platform to promote the Scottish Learning Festival and as such the number of engagements in the run up to the event in September were perhaps higher than they would normally be at this time. Newsletter subscribers as at September 2023, after which it was paused. As part of the external communication strategy, the team are considering the future format of the newsletter to ensure it is responsive to the needs of the Education Scotland audience.

Glow Usage

Local authorities and educational establishments determine the way in which Glow is used in their own area which affects the log-in figures. The monthly login usage follows a similar pattern to previous years, however it is slightly lower than 2020/21 and 2021/22 due to the increased usage during lockdown and related rise in online learning. We can now see usage returning to pre-pandemic levels, albeit with login sessions higher than 2019/20. (Source: Analytics)

| | Financial Year | | | | | | |
|-------------------------------|----------------|------------|------------|------------|------------|------------|------------|
| | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 | 2023/24 |
| | No. | | | | | | |
| Number of Glow login sessions | 21,883,316 | 28,074,338 | 40,651,845 | 99,561,381 | 63,593,803 | 61,119,653 | 64,147,393 |

How we monitor and report on our performance

Our Leadership Team, Advisory Board and Audit and Risk Committee receive a number of regular reports on corporate performance. These include financial monitoring reports, the corporate and directorate risk registers and additional performance monitoring information. Agendas and minutes from the Advisory Board and Audit and Risk Committee meetings are published on our website. Each directorate also produced a regular highlight report indicating progress in key areas of work, including the Agency's strategic priorities.

We also regularly reported progress against the priorities set by the Cabinet Secretary, both to the Cabinet Secretary and the Scottish Government.

Systems Leadership

Our work in this area aims to support leaders in education to function effectively in circumstances of uncertainty and complexity. We are working with system leaders to improve collective action on complex, systemic issues.

Leadership development

The Professional Learning and Leadership team have responded to the professional learning needs of the system and evolved the suite of programmes to reflect this. The 'Educator Leadership Programme' enables participants to reflect on their practices and engage in practitioner enquiry, with **116** taking part in the 2023/24 session. The 'Stepping Stones' offer was substantially revised as an online resource. In 2023/24, **400** participants engaged in the 'Aspiring to Middle Leadership' programme, developing the skills required to undertake middle leadership roles. In June 2023, completion certificates were issued to **213** participants for the 22-23 session of 'Middle Leaders Leading Change'. Evaluative feedback was very positive, with **92% (n=159)** stating they had an increased understanding of identity, privilege and power as a result of completing the programme.

The 'In Headship' and 'Into Headship' programmes support new and aspiring headteachers. Cohort 7 of 'Into Headship' completed in June 2023, with **219** participants gaining the General Teaching Council for Scotland (GTCS) Standard for Headship, a mandatory requirement for all new headteachers in Scotland. 'Excellence in Headship' (EiH) has adapted its format in keeping with the needs of the system, with three concurrent sessions being delivered with a focus on leadership, policy and capacity building. Over **40** headteachers have participated fully with this new format. The 'Making Sense of System Leadership' and 'Excellence in Headship Stretch' programmes evolved into 'Connected and Collaborative Systems Leadership', which brought together headteachers and system level leaders to engage in collaborative enquiry. This programme builds on the success of EiH Stretch, which has resulted in the Public Health Approach to Learning work with Public Health Scotland. The first offering began in October 2023 with a residential, and will conclude in June 2024 with **52** participants.

Building Racial Literacy (BRL)

'Building Racial Literacy' has continued to be a popular and well attended programme since its inception in 2021. Cohort 4 ran from October 2023 to March 2024, with **75** participants. The impact of the programme on participants and their contexts continues to be demonstrated. Two BRL alumni received recognition for their work in school communities and were awarded the Saroj Lal award; in 2022 and in 2023. To support BRL programme alumni and enhance longer-term impact, 'Leading Effective Anti-Racist Professional Learning' sessions were developed. These sessions aimed to build confidence, skills and knowledge to plan and deliver anti-racist training effectively, out-with the programme. Two sessions were run in June and August 2023, with **37** participants. In gathering feedback, **100% (n=15)** rated the sessions 'very good' and **100% (n=15)** were likely or very likely to implement the learning. Attendees went on to; lead sessions for colleagues; share their learning at Alumni Showcases for BRL Cohort 4; and complete the collaborative development of professional learning resources (e.g. [Forth Valley West Lothian Thinglink](#)).

BRL work continued and in September 2023, the [Breaking the Mould anti-racist curriculum principles](#) were published, with **1291** views since publication. Education Scotland has facilitated sessions on the anti-racist curriculum principles for subject networks (Literacy and English), for a range of headteachers and for School Leaders Scotland. Other sessions brought together a number of local authorities to network and share ideas on anti-racist education. Attendees were asked to identify actions to take as a result of the session:

'Support schools to embed anti-racism, especially through improvement planning.'

‘Speak with my Head of Service re developing diversity within the workforce and reporting racist incidents. I have some good starting points in terms of materials, plans and case studies I can draw from to help convey what is happening with this work.’

Learning for Sustainability

The new Learning for Sustainability (LfS) action plan was launched by the Scottish Government in June 2023, with Education Scotland leading many of the actions. Education Scotland has established a national LfS peer mentor programme, with a pilot cohort of **25** mentors taking part in a two day in-person training event before supporting other schools, local authorities and colleges to develop their own approaches to LfS. Evaluation of the programme will take place in 2024/25.

Education Scotland’s internal sustainability group is engaging with staff to ensure that sustainability permeates the work of different teams and has a profile across the organisation. The group has **38** members from across the agency and has coordinated four volunteering days alongside the SQA with NatureScot on habitat conservation work, with **28** staff across Education Scotland and SQA taking part. Education Scotland also worked with the Raising Aspirations in Science Education (RAiSE) programme to deliver three days of training to 13 RAiSE officers on using LfS as a context for their programme of work in their local authority. Education Scotland continues to run national networks for LfS for authority lead officers and partner organisations. Over **25** local authorities are represented at the network and the partner network has over **100** organisations represented.

Core Professional Learning and Events Evaluation

We have previously used two standard professional learning and events surveys – one for evaluating professional learning and events with a national audience and the other for evaluating professional learning and events with a regional audience. The national survey received **228** responses between February 2023 and October 2023, and those that responded indicated sessions attended had a positive impact on them, with **81%** (**184** respondents) agreeing⁵ they had an increase in knowledge and **76%** (**173** respondents) had an increase in skills. The majority also stated they were likely to implement what they had learned in practice (**213** respondents, **93%**). The regional survey received **246** responses between February 2023 and October 2023, and similar to the national survey, the majority (**192** respondents, **78%**) agreed that they had an increase in knowledge and **75%** (**185** respondents) had an increase in understanding of the professional learning topic.

To support consistency of approach across Education Scotland, we moved to a single core standard professional learning and events survey in October 2023, combining the evaluation of professional learning and events with a national audience, and the evaluation of professional learning and events with a regional audience. The professional learning and events delivered by teams across Education Scotland since has included play pedagogy, literacy in early years and neurodiversity in schools. The new survey was piloted by some staff from August 2023 but was rolled out by the organisation from October 2023. The core survey received **2043** responses. There is strong evidence that sessions attended had a positive impact on respondents, with the majority agreeing⁶ that they had experienced an increase in knowledge (**1648** respondents, **81%**⁷), in confidence (**1604** respondents, **79%**) and in awareness (**1650** respondents, **81%**). The majority stated they were likely to implement what they had learned (**1876** respondents, **92%**) or likely to share what they had learned with colleagues (**1885** respondents, **92%**).

Curriculum

⁵ All ‘agree’ figures in the report are based on combined responses of ‘strongly agree’ and ‘agree’

⁶ All ‘agree’ figures in the report are based on combined responses of ‘strongly agree’ and ‘agree’

⁷ Percentages are rounded to the nearest whole number

We are working to support curriculum development and design that is strong, sustainable and responsive, and results in improved outcomes for learners. We are working with partners to strengthen and ensure the use of highly effective curriculum practice is clearly defined and understood for local contexts. In this section we will also highlight our progress in relation to the evolution of the National E-Learning Offer into a National Digital Academy and cross-curricular areas of focus in relation to the National Response to Improving Mathematics and the National Response to Improving Literacy.

National E-Learning Offer

Education Scotland continued to develop the **National E-learning Offer (NeLO)** alongside e-Sgoil, West OS and all 6 Regional Improvement Collaboratives. NeLO offers a wide range of recorded lessons (hosted by [WestOS](#)), collections of resources and a programme of live opportunities (delivered by [e-Sgoil](#)) covering all curriculum areas, and supporting wellbeing and inclusion. This year, NeLO experimented with virtual work placements, new courses delivered in partnership with colleges and universities and expanded the live, online provision for interrupted learners (i-Sgoil). i-Sgoil supported **over 200** learners from Primary 2 to S6. The evening study support aspect continues to grow with **over 5,000** senior phase learners from all local authorities registered for webinars. **97%** of the easter study support participants reported the support helped to increase their confidence and reduce their anxiety ahead of final exams. Almost all learners consistently rated their study support experience as 'excellent'.

Drawing expertise from across Education Scotland's digital, curriculum innovation and service design teams, and in partnerships with external user researchers, work has progressed to explore costed options for a proposed **National Digital Academy**. The needs of learners have been at the forefront of the work with a national survey gathering over **2250** responses from senior phase learners, and workshops and interviews have been conducted with learners, parents and educators. These recommendations will prove fundamental to the future direction of travel for online learning across Scotland's curriculum.

Improving the quality of learning and teaching

In Autumn 2023, the **National Response to Improving Mathematics Implementation (NRIM)** Group was formed containing membership from across the mathematics and numeracy community. This is a joint partnership board between Education Scotland, SG and ADES (Association of Directors of Education in Scotland). It also includes practitioners from early learning and childcare, primary, secondary, initial teacher education colleagues, local authority numeracy leads, further education colleagues, SQA, Scottish Government and the Scottish Mathematical Council. This group will drive the improvement work commissioned by the Cabinet Secretary in her statement to the Scottish Parliament in December 2023 when she spoke of the need to review the mathematics curriculum. The role of Education Scotland is to facilitate and provide strategic support. Education Scotland also chair the NRIM implementation group, whose membership includes practitioners from across sectors and whose role it is to implement the changes agreed.

A case study on this area of work can be found on p32.

A **National Response to Improving Literacy** partnership board (NRIL) was set up in February 2023 and is co-chaired by Scottish Government, Education Scotland and the Association of Directors of Education (ADES). It also includes nominated leads from each of the **6** Regional Improvement Collaboratives and a representative from the Scottish Council of Deans of Education. In November 2023, **4** associated short life working groups were created to explore aspects of literacy pedagogy, progression and the central importance of literacy within the broader context of Curriculum for Excellence. In May 2024, Education Scotland worked alongside the NRIL board to finalise the NRIL recommendations paper.

Curriculum Innovation

Capacity building in curriculum innovation and design to build confidence in the use of Scotland's Curriculum Framework is ongoing alongside work to implement curriculum recommendations from the Organisation for Economic Co-operation and Development (OECD) review and other reports. The main areas of focus are place based, national practice and professional learning.

- **Place based** work enables us to work alongside schools, settings, local authorities and regional collaboratives (RIC) to identify what is needed locally and jointly develop what will work. **Five** of the **six** RICs had curriculum innovation and design in their improvement priorities for 2023.
- The **national practice** work looks at new or long-standing challenges and opportunities, and co-designs approaches and solutions with practitioners. In November 2023, the collective of co-design groups came together to share their developments and learning. Participants valued the networking opportunities and felt this approach was valuable for developing products/approaches that would get buy-in from the education system.
- The **professional learning** offer developed in partnership with the ADES Curriculum, Assessment and Qualifications Network began in September 2023 with **40** practitioners. These practitioners are now participant developers as the offer evolves. Initial feedback has been positive with participants committing to actions to take forward. Evaluations evidenced the need to continue to work with educators in curriculum design and improvement. Almost all respondents strongly agreed or agreed that the work in curriculum design has had a positive impact on educator confidence and competence in curriculum design and improvement.

Curriculum Area Reviews

Education Scotland established a series of pilot curriculum reviews across a number of areas to explore and evaluate processes for curriculum review, the outputs related to updating the curriculum and the level of knowledge. These ongoing reviews were initiated in spring 2023. Initial areas selected for review were Mathematics, Social Studies and Health and Wellbeing. National engagement events were attended by a total of **185** stakeholders. Further reviews in Modern Languages and Expressive Arts and a review for English/Literacy have also been taking place. The reviews have involved teachers and key stakeholders such as academics, local authority representatives, Scottish Qualifications Agency (SQA), professional associations, third sector and employer organisations. Initial findings from the reviews were presented and discussed at the Curriculum & Assessment board in January 2024. At the time of writing, the intention is for the final scoping paper to be published in June 2024.

Sciences, Technology, Engineering and Mathematics (STEM)/ Raising Aspiration in Science Education (RAiSE)

Education Scotland continues to lead the implementation of Scotland's national STEM education and training strategy. The national roll out of the STEM Nation Award programme started in 2022 to recognise and celebrate the commitment of establishments and settings adopting whole community approaches to STEM learning. **257** settings have registered for the programme with **38** settings gaining the full award. During November 2023 to March 2024, the Education Scotland STEM team have held twelve face-to-face events across Scotland with over **1,200** early learning/additional support needs (ASN)/primary and secondary practitioners and young people in attendance.

RAiSE, a joint programme between the Wood Foundation, Education Scotland, Scottish Government and local authorities, continued with 5 new authorities joining; Argyll and Bute, East Ayrshire, East Dunbartonshire, Inverclyde and Scottish Borders. 27 out of 32 local authorities have now engaged with RAiSE. Between April and December 2023 **3,406** practitioner engagements took place and **476** career long professional learning (CLPL) events were

delivered in person and online. Case studies have been produced to share key STEM practices across different authorities e.g. [family engagement through STEM](#) and [engineering](#). Data analysis informed an [Exiting Authority Report](#). The [Year of RAiSE Report](#) has also been published.

Literacy and Numeracy

Our numeracy team have delivered a wide range of professional learning in numeracy and maths. For example, their early career teacher professional learning offer was modified to include a mix of live webinars and anytime learning modules. **Over 800** practitioners have signed up to join the programme this year across all local authorities. The early mathematical development professional learning series is aimed at early years practitioners and supports children working with early level numeracy and mathematics skills. There are currently **over 400** signed up and regular attendance of **approximately 250**.

The Literacy and English team delivered **12** national engagements including consultation with **over 180** practitioners on the development of guidance and professional learning resources on early reading. A national webinar, delivered in partnership with the Scottish Qualifications Agency (SQA) and focusing on the English National Qualification course reports, attracted **112** attendees.

Learning, Teaching and Assessment

Our work aims to support all children and young people to maximise their successes and achievements. We aim to identify, develop and promote strategies for high quality learning, teaching and assessment that are aspirational and forward looking.

Professional Learning Portal

Development work has continued on the Learning, Teaching and Assessment (LTA) Professional Learning Portal, which is an online resource for Curriculum for Excellence (CfE) curriculum areas and subjects. It includes information on professional learning activities linked to each curriculum area and gives access to a wide range of resources, support and practitioner networks. The portal was developed to raise system awareness of the broad offer of support available from Education Scotland across each CfE curriculum area. The development of the portal began in early 2023, with a 'beta version' launched in May 2023 at a local authority curriculum leads meeting, with approximately **100** representatives in attendance. As of June 2023, analytics showed there had been **2076** sessions, with **13,060** views.

Interdisciplinary learning

The focus of the work of the interdisciplinary learning (IDL) group is to develop and strengthen national practice in IDL, building on thinking identified in a 2020 paper: Interdisciplinary Learning Thought Paper (over 6,500 views in 2023). Education Scotland lead and facilitate workshops for this group, bringing together practitioners to learn from each other around the themes of shifting culture and practice, pedagogy and professional learning. It is a co-design group meaning that any actions are developed and taken forward together by the group and Education Scotland.

An example from a recent pilot partnership offer with Education Scotland, The Wood Foundation and the V&A Dundee where participants reported, *'The real time planning was excellent- to walk away with something tangible, having had the time and space to think, process and apply as we were learning is a great use of time and incredibly valuable.'* 40 practitioners linked to the codesign group participated in the learning and all (**100%**) evaluated the learning as of high quality, engaging and impactful.

Artificial Intelligence (AI)

Artificial Intelligence in School week was launched from 25th to 29th March 2024, with sessions focusing on learning about AI, learning with AI and creating AI. Throughout the five days, there were sessions for learners and teachers, both sharing practice and professional learning opportunities. Session topics included 'Daydream Believers – The Power of Generative AI' and 'Code Along: build with AI'. Over **140** educators attended the sessions.

National Improvement Framework (NIF)/Quality Assessment and Moderation Support Officer (QAMSO) programme

The QAMSO programme first launched in November 2016, and the programme has evolved several times to include reading, listening and talking, and a change from national training to multi-level events and area specific sessions. In 23/24, Education Scotland continued to work with local authority assessment co-ordinators to support local and regional QAMSO networks. A total of **150** new QAMSOs were engaged in professional learning to supplement staff involved in these existing networks. The programme continues to support improvements in understanding of the learning, teaching and assessment (moderation) and moderating evidence of progress towards and achievement of levels.

Digital Learning and Teaching

Teacher Digital Skills toolkit guidance has been developed to support teachers to develop the digital skills they require in an ever developing digital education sector. The guidance was published in December 2023. Education Scotland became a CyberFirst regional delivery partner in 2023. This programme gives a clear pathway for schools and learners on how to deliver and engage in cyber. A CyberFirst award was developed for secondary schools in Scotland, and **23** secondary schools have already achieved the award since January 2023. AI has become a prominent topic in education. Overall, the digital learning and teaching team have delivered 99 sessions with 3152 educators in attendance, and engaged with 885 schools with 22,520 learners in attendance.

Accredited Professional Learning – Languages Leadership Programme

The Accredited Professional Learning – Scotland's Languages Leadership Programme consists of 2 core days of professional learning followed by a menu of career-long professional learning development opportunities offered throughout the year. The professional learning has been developed in collaboration with Scotland's National Centre for Languages. This professional learning sits alongside Masters level journal submissions and support from critical friend mentors. During cohort 2022/23, **30** participants received accreditation and 22 participants are due to complete the course in cohort 23/24.

Health and Wellbeing

The health and wellbeing team have collaborated with more than 200 principal teachers of guidance across more than **10** local authorities (and through The Scottish Guidance Association) to build two new professional learning programmes for Aspiring Principal Teachers of Guidance. The national opportunity for all secondary educators will be launched in August 2024, and a programme for current principal teachers of guidance is currently being developed in collaboration with 2 local authorities with more than **50** principal teachers of guidance involved. Across the 5 new professional learning networks for health and wellbeing, a total of 7 sessions have been delivered to date with an average of **170** practitioners and local authority officers engaging across the range of networks.

After initial discussions with colleagues in HMI (HM Inspectors), a session was planned and delivered online to over **100** colleagues across Scotland in February 2024. The main discussion points focused on the role of pastoral staff in supporting school activity and how pastoral staff can help tell the story of the school.

Inclusion, Wellbeing, Equity and Equality

We aim to ensure that children, young people, families and communities feel valued and included. We also focus our work in relation to excellence and the quality of learning and teaching, the improvement of experiences and outcomes for children with additional support needs, accelerating progress with closing the attainment gap, and providing support for improvements in attendance, positive relationships and behaviour in schools.

Scottish Attainment Challenge (SAC)

From March 2023, we worked closely with the Association of Directors of Education in Scotland (ADES) to establish data indicators to better support improvement across the system. This was in relation to the stretch aims local authorities were setting for the Scottish Attainment Challenge. Education Scotland has used these indicators to develop a data dashboard which provides an oversight of progress across local authorities and will allow attainment advisors (AAs) to drill into the achievement of curriculum for excellence levels (ACEL) and senior phase data for the last 5 years. Familiarisation with the dashboard is currently taking place and the data will be used to better target use of resource across the system and will be offered to ADES as a tool for the self-evaluation family groups being developed by local authorities.

Education Scotland also worked with Scottish Government and our stakeholders to support the implementation, review and update of [The SAC Framework for Recovery and Accelerating Progress](#). A workshop for local authorities raised awareness of the changes, particularly the stretch aims process and supported consideration of next steps. AAs delivered **4** national local authority network events, providing regular opportunities for authorities to collaborate, share practice and lessons learned.

Senior regional advisors and AAs supported authorities in the Strategic Equity Fund (SEF), Pupil Equity Fund (PEF) and Children and Young People's Care Experienced Fund (CECYP), planning and reviewing progress. AAs worked with authorities and schools, providing support for defining outcomes and measures, analysis of data; facilitating local networks; and delivering professional learning. We reported on local authority SAC progress through 'National Summary Reports', providing an overview of their improvement and progress. In September 2023 we published [National Summary Report April - June 2023](#), focusing on improving learning, teaching and assessment and to date it has had **1,018** downloads. In February 2024 we published [National Summary Report September - November 2023](#), focusing on families and communities and it has had **126** downloads.

In collaboration with colleagues from the Children and Young People Improvement Collaborative (CYPIC), AAs supported delivery of the 'National Improving Writing Programme'. Additionally, the [SAC self-evaluation resource](#) was updated to feature additional support needs and so support the education system to consider how funding can support children and young people affected by both poverty and ASNs.

Improving attendance

A deep dive led by Education Scotland and supported by Scottish Government resulted in the publication of the [Improving Attendance: Understanding the Issues report](#) after system-wide concern about reduced levels of pupil attendance. From publication in November 2023 to mid-February, it has been downloaded **1,195 times**. It aims to provide an understanding of issues that impact attendance and how local authorities can support increased attendance and reduce absence with support, where appropriate, from Education Scotland and Scottish Government. **All 32** authorities were consulted in its development. Additionally, **14** local authorities and **18** schools were sampled to gain local level understanding of related issues and examples of emerging or effective practice were gathered. In February, we published workshop materials that authorities and schools can download and adapt for their contexts. Working alongside the ADES performance and improvement network we have also reconvened a tracking and

monitoring short-life working group to create key messages to support attendance tracking and monitoring.

Our Inclusion, Wellbeing and Equalities team produced the new Inclusion, Wellbeing and Equalities Professional Learning Framework. A case study on this resource is on p35.

We developed the Promoting Positive Relationships and Behaviour webpage and resource at the request of the 'Scottish Advisory Group for Relationships and Behaviour in Scottish Schools' to provide education system level support. From April 2023 to February 2024 there have been **2,890** views of the webpage, **305** downloads of the resource and **165** downloads of supporting resources.

Inclusion and Additional Support Needs

A range of professional learning opportunities were provided with a focus on improving inclusive practice for learners, including those who require additional support. For example, the 'General Teaching Council for Scotland Professional Recognition Programme for Dyslexia and Inclusive Practice' is led by Education Scotland in partnership with Dyslexia Scotland. Due to the high quality of applications, numbers were increased from **35** in 2022/23 to **72** in 2023/34 to ensure all applications that met the entry criteria gained a place. This programme is central to an evolving community of practice in dyslexia and inclusive practice. In 2023, **25** teachers achieved GTCS professional recognition. Additionally, training on ADHD was attended by **310** participants with **83%** of the **189** evaluation respondents demonstrating improvements such as increased knowledge, understanding and confidence.

Mental health and wellbeing

Our staff delivered a wide range of support in relation to mental health and wellbeing. This included delivery of the 'Keeping Trauma in Mind' programme which supports adults working in or with schools and settings supporting children and young people. There were approximately **1,320** engagements in sessions which looked at topics such as responding to trauma and traumatic bereavement. Feedback from professional learning delivered on this work suggested participants felt it would give them ideas on how to improve the knowledge of their staff and they would be able to more effectively track and monitor wellbeing needs within their school. Of the **47** headteachers who attended training in one authority, **all** reported increased awareness.

Best Use of Evidence

We support the system to gather, analyse, evaluate and share an agreed set of quantitative and qualitative data, including independent external evaluation. We aim to use evidence and evaluation to celebrate success, support improvement and raise standards. We engage in discussions about the quality of education in establishments, regionally, nationally and internationally. HM Inspectors provide independent evaluation of the quality of education provision from early years to adult learning. HM Inspectors use this evidence to provide assurance; build capacity; and provide advice to Scottish Government. HM Inspectors engage in discussions about the quality of education in establishments, locally, nationally and internationally.

Inspectorate

In November 2023, the Cabinet Secretary for Education and Skills asked HM Inspectors to strengthen the evidence gathered and reported about behaviour in schools and settings. In December 2023, the Cabinet Secretary for Education and Skills requested that HM Inspectors carry out a national thematic inspection of Mathematics, with a focus on teaching and learning.

Annual Programme of Inspection academic year 2022/23 and academic year 2023/24 to 31 March 2024

In the last complete academic year, 2022/23, HM Inspectors completed all the activity published in the Annual Programme of Inspection 2022/23. The following provides a summary of activity in each sector. It also provides currently available information on the 2023-24 inspection programme.

ELC inspection

HM Inspectors committed to carrying out at least 150 early learning and childcare (ELC) inspections during academic year 2022/23, which included inspections of nursery classes within schools and standalone ELC settings. A total of **151** ELC inspections were completed. Between September 2023 and March 2024, a further **85** planned inspections have been carried out.

School inspections

HM Inspectors committed to carrying out at least **250** school inspections in academic year 2022/23. A total of **253** school inspections were completed. This included inspections of state funded, grant-aided and independent schools. In academic year 2022/23, Scottish Ministers requested that HM Inspectors conduct **one** special inspection in accordance with section 66 (1) of the Education (Scotland) Act 1980. Between September 2023 and March 2024, a further **184** planned inspections have been carried out.

Visits to schools, services and settings requiring a further inspection or progress report.

At the start of this academic year, **39** schools and settings required further monitoring and evaluation by HM Inspectors where the quality of education was not considered to be good enough from a previous inspection. 15 schools received a further inspection. 24 schools submitted a progress report within academic year 2022/23. The progress report for one school due in academic year 2022/23 was received from the local authority beyond the end of academic year. Between September 2023 and March 2024, **24** further inspections have been carried out and three progress reports published.

Gaelic Sector

In the academic year 2022/23, HM Inspectors inspected Gaelic Medium and Learner Education in **21** settings across early learning and childcare, primary and secondary school. This included **two** all-Gaelic primary schools. HM Inspectors have improved access to resources to support the inspection of Gaelic through the creation of a dedicated page on the Education Scotland website. Between September 2023 and March 2024 HM Inspectors inspected Gaelic Medium and Learner Education in **six** schools.

Health and Nutrition Inspectors

Health and Nutrition Inspectors joined **89** school inspections across all **32** local authorities during the academic year.

Collaborative Improvement

Scotland's Collaborative Improvement programme aims to bring together local authorities to work collaboratively on shared priorities and to exchange effective practices. It was launched in 2021 by Education Scotland and the Association of Directors of Education in Scotland. During academic year 2022/23, HM Inspectors engaged with **10** local authorities as part of the 2022/23 Collaborative Improvement Programme. Between September 2023 and March 2024 HM Inspectors engaged with **7** local authorities as part of the 2023/24 programme.

Independent Sector

During academic year 2022/23, HM Inspectors completed **9** inspections of independent schools and **82** Annual Engagement Visits. Between September 2023 and March 2024 HM Inspectors have carried out **seven** inspections of independent schools; **two** further inspections; **two** post registration inspections and **one** special inspection requested by Scottish Ministers under section 66 (1) of the Education (Scotland) Act 1980. They have also carried out **18** annual engagement visits.

Post-16 Scrutiny activity

To fulfil its obligations within the Scottish Funding Council annual outcome agreement, HM Inspectors carried out a programme of scrutiny in **all** colleges in academic year 2022/23. This programme comprised ongoing engagement with a link HM Inspector, annual engagement visits and progress visits. HM Inspectors also carried out **two** 'deep dive' thematic reviews of: approaches to curriculum planning in one college, and of learner transitions and pathway planning in another college. Between September 2023 and March 2024, **six** colleges have been included in the inspection programme and **three** college thematic reviews carried out.

Modern Apprenticeship

HM Inspectors carry out reviews of Modern Apprenticeship (MA) providers at the request of Scottish Ministers. During this academic year, HM Inspectors completed **nine** MA reviews in colleges and independent training providers. Between September 2023 and March 2024, a further **seven** reviews have been completed.

During academic year 2022/23 HM Inspectors also carried out an educational oversight inspection, on behalf of the Home Office, in **one** private provider. Between September 2023 and March 2024, HM Inspectors carried out educational oversight inspections, in **three** private providers.

National Thematic Inspections

In the academic year 2022/23, HM Inspectors carried out three national thematic inspections: inclusion and promoting positive behaviour; curriculum design; and progress with the implementation of the expansion of funded ELC. Following each thematic inspection, a report is published on the Education Scotland website and communicated to stakeholders. In February 2023, HM Inspectors published part one of the inclusion and promoting positive behaviour thematic. This report was called [Approaches to recording and monitoring incidents of bullying in schools](#). The part two report, [Preventing and responding to bullying](#), was published in March 2024. Further thematic reports will publish in academic year 2023/24. Between September 2023 and March 2024 HM Inspectors commenced a thematic inspection of Mathematics, with a focus on teaching and learning.

During academic year 2023/24 a national overview report providing a summary of findings from progress visits carried out in all 27 colleges during academic year 2021/22 and of outcomes for learners was published.

Other Activity

HM Inspectors have a statutory duty under the Schools (Consultation)(Scotland) Act 2010 to produce an impartial and independent report on any council's proposals to make change to its school estate. In academic year 2022/23, HM Inspectors carried out independent evaluative activities for **43** such proposals. Between September 2023 and March 2024 HM Inspectors have provided **23** independent reports on school consultations.

In academic year 2023/24 HM Inspectors along with other scrutiny bodies worked in collaboration with His Majesty's Inspectorate of Prisons (Scotland) to inspect **four** Scottish prisons. Between September 2023 and March 2024, HM Inspectors have joined **three** inspections of Scottish prisons.

A programme of joint inspections of services for children is run by the Care Inspectorate, HM Inspectors joined **four** joint inspections of services for children. These inspections are led by the Care Inspectorate. Between September 2023 and March 2024 HM Inspectors joined **three** joint inspections. Finally, HM Inspectors continue to contribute to Care Inspectorate review of the death in care of a looked after child or young person. During the reporting period 1 July 2022-31 July 2023, HM Inspectors reviewed the education provision for seven children and young people who had died in care. Reports were provided to the Care Inspectorate. Between August 2023 and March 2024, HM Inspectors reviewed the education provision for five children and young people who had died in care.

The Scottish Child Abuse Inquiry

The Scottish Child Abuse Inquiry (the Inquiry) announced a new case study 'Phase 8: Residential accommodation for young offenders and children and young persons in need of care and protection' would commence with public hearings taking place in the second half of 2023. Education Scotland submitted its report to the Inquiry which provided an overview of inspection approaches in residential special and secure schools and young offender institutions. The Strategic Director Scrutiny gave evidence at a public hearing in September 2023.

Community Learning and Development

During academic year 2022/23, HM Inspectors developed an approach to evaluating the progress being made by local authorities in implementing their Community Learning and Development (CLD) plans and priorities. CLD progress visits commenced in September 2023. 23 progress visits were undertaken between September 2023 and 31 March 2024.

Culture, Values and Behaviour and Transitions to New Organisations

We aim to ensure that all staff feel valued, empowered and fairly treated. Our main objective in this area is to make the organisation a great place to work. We have also added an additional strategic priority to our corporate plan to focus on the reform agenda and ensure a smooth and effective transition to the new organisations. Given the strong links between these priorities, the content related to both have been combined into a single section.

Restructure of Education Scotland

In response to feedback received from colleagues at our annual staff conference, a new set of priorities from the Cabinet Secretary for Education and Skills and the announcement of a further delay to the reform of Education Scotland, our Leadership Team carried out a review of staffing and structure of the organisation.

In November 2023, a proposed new structure, which aimed to streamline and simplify our organisational structure, was shared with all staff. At the same time a review and update of our corporate plan was commissioned to ensure it aligned with our new priorities and ensured our leadership team had a clear line of sight on the work of the organisation and its impact. Colleagues were invited to provide feedback on the proposed structure via a survey and 71 responses were received from a mix of individual staff members and full teams. The feedback was carefully considered by our Leadership Team and a number of changes made. These

changes together with a proposed timeline was shared with staff in January 2024 with implementation beginning early March 2024.

Between October 2023 and January 2024, **four** staff sessions were held with a focus on the proposed restructure and drew **848** attendees across the four sessions. Topics included an introduction to the proposed 'New Ways of Working' and in January 2024 a leadership session presented the updated restructure. A package of support materials was provided to staff via our staff bulletin, and these materials provided advice on a range of issues including coping with change, guidance on end of year reviews, conducting monthly conversations etc. There will be a transition period, allowing the new structure to become embedded for six months, following which a review of the effectiveness of the new structure will be undertaken.

Engagement in Staff Networks

The equalities staff network contributes to the following outcomes from our Equality Strategy:

- All Education Scotland staff increase their awareness, understanding, knowledge, confidence and skills around equality and diversity and the benefits of being a more diverse organisation.
- Education Scotland has improved insights and targeted actions to improve the equality and diversity of our organisation.

In the pre-network survey (**47** respondents), only **34.1%** agreed or strongly agreed that Education Scotland consistently embeds diversity, inclusivity and equalities; across the organisation. Introduced with a Connect with Colleagues (CwC) session in June 2023 (**85** attendees), the network now has **50** staff members, including the equalities team who facilitate it, with representation from all teams. It is designed to be a safer space for:

- people experiencing inequalities related to protected and non-protected characteristics, signposting relevant support and wider staff networks such as the disabled staff network.
- everyone to learn, build their skills and raise issues of equality, accessibility and inclusion.

The staff engagement group met throughout the year continuing their role as ambassadors for change across the organisation. There are **34** members from different roles across the two functions of the organisation – support and improvement and the inspectorate. Each have a role in ensuring information is cascaded effectively to their colleagues, to highlight and provide feedback on issues which are concerning staff and help to find solutions to address the issues. Meetings take place monthly with Strategic Directors chairing and agendas shaped by members. A key focus this year has been reform and transition, with members invited to share views on the planned recent internal restructure. Feedback from members on the process and work of the group is positive and the open dialogue appreciated. Going forward, the group will continue to focus on various matters from across Education Scotland, including education reform.

Corporate Website

The new Education Scotland corporate website launched in spring 2023, consolidating content previously hosted on the National Improvement Hub, Parentzone Scotland and main website. In November, all relevant content from the Professional Learning and Leadership website was also amalgamated onto the corporate website. These were key steps in the organisation's website strategy, which aims to provide a consolidated single site, supported by clear business processes, and presented using a distinct digital style. Thus fulfilling the vision to provide a 'one stop shop' for practitioners, parents and learners. This was in response to feedback gathered in 2021: Recent user research.

Examples of Impact, Feedback and Collaboration

Below are some specific examples of impact and feedback which highlight some of the valuable work undertaken in relation to our strategic priorities.

The Aspiring to Middle Leadership Programme – Participant Experience

The participant is a Gaelic Principal Teacher of Languages at a secondary school in Highlands Council, and completed the Aspiring to Middle Leadership programme in May 2023.

“I chose to participate in the Aspiring to Middle Leadership programme because I was applying for a promoted post and even if I hadn’t been successful in it, I wanted to be prepared for any further opportunities that might arise. My own professional learning matters because no teacher is ever perfect. We should always be striving to improve our own practice, learn from others and develop both personally and professionally to be the best we can be.

The content on Aspiring to Middle Leadership was really practical and easily adaptable to my own practice. It was great to be able to interact with other practitioners in a variety of settings and at different stages of their career and I can honestly say that I learnt a lot from those times. There are more facets to the middle leader role than I realised. The more that I did in the course, the more I appreciated the multitude of hats that middle leaders wear. My practice has definitely changed in terms of my interactions with others and managing people. As a single subject teacher, it has given me a more strategic approach to languages in our associate school group and school. Being able to see the impact of my subject in relation to others and in the context of wider school attainment has been very beneficial. Instead of being a single isolated cog, I now can see the impact that my teaching has on the whole machine.

I think this course does a lot to help reduce elements of imposter syndrome that we all feel when taking on a new role as you are able to talk and create links with others. I didn’t expect it to be so in depth in analysing how and why I do certain things. It made me take a step back and re-evaluate elements of my practice particularly when it came to data management and tracking, monitoring and reporting. One quote that stuck with me is, ‘being an effective leader is about supporting others to be the best that they can be,’ and that has certainly been the most illuminating part of my new role. It isn’t just about yourself and your teaching; it is about shaping the wider environment and developing the skills and strengths of everyone in your department.”

Curriculum case study

A national pilot curriculum review event was organised by the numeracy and mathematics (N&M) Team in **February 2023**. This was in response to recommendations in the OECD report 2021 and interim [National Response to Improving Mathematics](#) (NRIM) recommendation report February 2023.

The event was attended by **60 invited colleagues** from the wider national N&M community. This includes practitioners from early years, primary, secondary, initial teacher education colleagues, local authority numeracy lead officers, further education colleagues, SQA, Scottish Government and a representative from the Scottish Mathematical Council. A hybrid event was led by Education Scotland and included activities surrounding curriculum review processes, the position of knowledge in the N&M curriculum and the 4 capacities of CfE. Finally, participants took part in a feedback session surrounding general improvements within N&M. Following the event, a group of 12 attendees (ELC, primary, secondary and initial teacher education) met in **May 2023** to synthesise feedback gathered from the pilot review. Feedback was very positive and used to plan the next steps, including:

- “More in person national events to enable professional discussion and provide feedback.”
- “Explore/clarify the position of knowledge within mathematics in greater depth.”

- “*Look outwards and considered curriculums in other countries.*”
- “*National colleagues to plan and deliver future events.*”
- “*Formation of a national N&M group to oversee developments/improvements.*”

These proposals were shared with the NRIM Partnership Board in **June 2023** and it was agreed to work in partnership with participants and form an NRIM implementation group (NRIM IG). This group would act as advisors to the board, oversee developments and lead future collaborative activities. In August 2023, the group agreed to extend the membership to include a representative from Scottish Government, Scottish Qualifications Agency, Scottish Mathematical Council and added 4 more practitioners. The group continued to meet between August and October to plan a follow up national event (with all activities based on feedback from the previous event), and to consider wider feedback and establish national improvement subgroups, in line with the OECD and NRIM recommendation reports.

In October 2023, NRIM IG colleagues led a second national event which supported over **50 national colleagues** to gather and further discuss important issues and proposed improvements with N&M. The group synthesised the feedback, discussed implications of the Cabinet Secretary statement and planned next steps, including establishing additional subgroups entitled:

1. *National strategy*
2. *Practitioner & learner voice*
3. *What needs to change and why*
4. *The role of knowledge*

The NRIM IG continue to meet to discuss development, improvements and advise on the direction of curriculum review. They are organising and will lead the third national event scheduled for May 2024. They will also play a critical role in the Curriculum Improvement Cycle (CIC) process as announced by the Cabinet Secretary in December 2023.

Learning, Teaching and Assessment – Literacy and English Team

The Literacy and English team delivered 12 national engagements over the course of the year, including a consultation with over 180 practitioners on the development of guidance and professional learning resources on early reading. Eleven national network meetings also took place across the National Literacy Network (NLN) and the Literacy and English curriculum networks (LECN). A new MS Teams network, the Secondary English Teacher Network (SETN), was also established and currently has over 70 members. A national webinar was delivered in partnership with the SQA, focusing on the English National Qualification course reports, with over 100 attendees. The team also released several podcasts via the new Education Scotland podcast platform, each with a focus on young people’s health and wellbeing. These were aimed at school librarians and featured discussion with school leaders.

In November 2023, a series of associated short life working groups were created by the National Response to Improving Literacy partnership board to explore aspects of literacy pedagogy, progression and the central importance of literacy within the broader context of Curriculum for Excellence. These are co-chaired by two partnership board members and supported by the Education Scotland Literacy and English team. Practitioners from across the system are represented, including teachers and practitioners from all sectors, local authority specialists and initial teacher education. To date, across all short life working groups, 18 meetings have been held with a focus on formulating a range of recommendations based on their specific remit.

In February 2024, a [professional support overview](#) on *learning to read in the early years* was published. This guidance, which draws upon a range of international research is designed to support practitioners in making research-informed decisions on the learning and teaching of

reading. The guidance is the first part of a broader suite of professional learning resources, made up mainly of 12 video presentations to be published in the coming months on *building a literacy rich environment through interactions, experiences and spaces; developing skills for reading and building independent and engaged readers*.

Self-Evaluation for Continuous Improvement (SECI) Programme

The Education Scotland Self-Evaluation for Continuous Improvement (SECI) programme was developed as an offer for education leaders in local authorities. A pilot of SECI in CLD was concluded in December 2023. This specific piece of work involved **three** local authorities who identified a professional learning need and expressed an interest in participating. An appropriate delivery model was agreed with each local authority. The models included face-to-face delivery, online delivery and a blend of both.

Findings from this pilot programme mirrored many of those evidenced across the wider SECI programme:

- the importance of planning with local authorities in advance to understand their context and how the programme can best help them address their priorities
- having local authority senior officers at the introduction and conclusion of the programme is beneficial in helping set the scene in-line with the local authority vision and in reinforcing expectations around next steps
- including opportunities for participants to practice skills with their own data can be particularly helpful
- the Stop/Start/Continue snapshot evaluation is effective in capturing improvement points for delivery between sessions ensuring the programme meets the needs of participants

All participants of SECI are invited to complete an evaluation at the end of their participation in the programme using the SECI evaluation Microsoft form. Data is collated and can be accessed via the Education Scotland evaluation dashboard. Over the last year we have collected 493 responses from a range of participants including school and early years staff, CLD practitioners and those working in outdoor learning, employability and family support. Across all measures over 96% of respondents evaluated the programme positively or very positively. Based on their responses, as a result of their participation in the programme:

- 97.15% reported increased knowledge of the themes
- 96.74% reported increased confidence in delivering the themes
- 96.54% reported feeling able to apply their learning confidently within their settings
- 97.7% believed their learning would have a positive impact on learners

A key strength of the programme is the opportunity for participants to engage with each other, sharing practice and learning together. Over 99% of respondents rated this positively within their evaluations.

“An absolutely valuable 2 days of CLPL and really defined my thinking around self-evaluation.”

Co-delivery of elements of the programme was a positive feature of the SECI in CLD pilot. Consideration is being given to further developing co-delivery with local authority staff. This will help to increase the capacity of leaders across the system and sustainability of the programme to ensure improved outcomes.

The Inclusion, Wellbeing and Equalities Professional Learning Framework

Ensuring practitioners have equitable access to free, high quality professional learning set within the inclusive Scottish context is a key component in understanding and supporting the needs of all children and young people. The [Inclusion, Wellbeing and Equalities Professional Learning](#)

[Framework](#) supports those working with children and young people in an educational context. It was developed in collaboration with **all 32** local authorities and establishments. The first phase was published in December 2023 and has been accessed **5,667** times. Using 3 levels - informed, skilled and enhanced - it aims to simplify the professional learning landscape for inclusion, wellbeing and equalities. It supports capacity building and provides a common understanding, language and skills for all practitioners. The framework will also support the implementation of Scottish Government drivers and action plans e.g. the [Additional support for learning: action plan - gov.scot \(www.gov.scot\)](#). It focuses on 4 interconnected themes (inclusion, rights and equalities, relationships, and wellbeing and care) including a focus on the protected characteristics and life chances impacted by wider inequalities.

Engagement with practitioners is ongoing to promote, evaluate and identify gaps in the professional learning activities. Sessions with CLD practitioners focusing on the equalities theme received very positive feedback. Participant feedback from across all engagements demonstrates how useful the framework has been already:

“Having worked in equality and diversity for almost 30 years, it is great when you come across resources that provoke thoughts and makes you look at a number of issues in a new light. I also found the resources useful for future presentations I will be doing.”

The framework will continue to develop and evolve through collaboration and consultation with practitioners and local authorities. During 2024/25, the Education Scotland inclusion, wellbeing and equalities officers will focus on the development of the skilled and enhanced levels.

Financial Review

Education Scotland is funded by the Scottish Government through the Education and Skills Portfolio. The financial results for 2023-24 are reported in the financial statements.

The total budget allocated at the start of the year was £28.7m and a further £16.7m of budget was transferred from the Scottish Government during the year resulting in a final budget of £45.4m.

Budget Transfers

During 2023-24, the Scottish Government transferred some additional budget to Education Scotland to carry out work which was out-with the core remit. The main budget transfers were:

National e-Learning Offer £1.8m - All of this funding was issued as a grant. The National e-Learning Offer complements the online learning being provided by schools, local authorities and Regional Improvement Collaboratives across Scotland. The resources include:

- On-line interactive resources for learners;
- Resources for practitioners preparing on-line learning;
- Professional learning resources for staff working remotely with learners on-line.

Glow £5.6m – This covers the costs of permanent and temporary staff who support work on Glow and also the costs of the Glow contract (See Note 3.1 of Annual Accounts).

Scottish Attainment Challenge £1m - This funds Education Scotland's work on the Scottish Attainment Challenge and is used to cover the salary costs of Regional Attainment Advisors.

Accommodation £1m – This covers part of Education Scotland accommodation costs.

Education Reform £0.456m – A budget transfer was made to cover additional costs incurred by the organisation in preparation for the transition to the new bodies announced in June 2021.

Excellence into Headship £0.37m – These funds are used to provide professional learning support for teachers who are moving into Head Teacher roles.

Science, Technology, Engineering and Maths (STEM) £0.36m – Education Scotland was given a budget transfer to support work on STEM. This funding covered some staff costs and also a number of STEM grants which were issued during the year.

Speech and Language Therapists £0.339m - Funding was allocated to engage Early Years Speech and Language Therapists who worked in collaboration with stakeholders at local, regional and national level. The aim is to build increased capacity and confidence in supporting the speech, language and communication of young children, including those impacted by socio-economic disadvantage.

| 2023-24 | Original Budget £000 | Updated Budget £000 | Outturn £000 | Variance £000 |
|---|---------------------------------|--------------------------------|-------------------------|--------------------------|
| Resource Expenditure | 27,384 | 42,668 | 42,490 | (178) |
| Ringfenced depreciation | 1,358 | 1,690 | 1,698 | 8 |
| Ringfenced depreciation for Right of Use Assets | | 810 | 810 | 0 |
| Pension costs (AME) | | 95 | 91 | (4) |
| Provision (AME) | | 75 | 75 | - |
| Total Expenditure scoring against Resource Budgets | 28,742 | 45,338 | 45,164 | (174) |
| Capital Expenditure | | 100 | 100 | - |
| Total | 28,742 | 45,438 | 45,264 | (174) |

Resource expenditure variances – underspend of £0.178m

The underspend of £0.178m represents 0.4% of the total budget of £42.668m. The relatively small underspend reflects how closely budget holders are working to the budget limits. Education Scotland's core resource budget allocation has not changed from 2022-23 and therefore all areas of expenditure have been closely managed over the year. Internal budgets are set for the following broad areas and these are underpinned by more detailed budget information:

Staff costs

Staff numbers have not changed from 2022-23, however, staff costs have increased by £1.267m. A large part of the increase in staff costs reflects the pay award for 2023-24, however, staff continue to move through pay bands and this has impacted on overall staff costs. Most of Education Scotland's budget is spent on staffing and costs have been managed through careful workforce planning and close monitoring of budgets.

Non-staff costs

Savings were made in non-staff costs in order to offset increased staff costs and stay within budget. Some savings were achieved by reducing the number of planned days of digital support for corporate systems. Where possible, professional learning events were run on-line and the number of face to face events was reduced. Towards the end of the financial year, additional financial controls were put in place to ensure that only business critical expenditure was approved.

Travel and Subsistence

Travel and subsistence costs have increased by £0.363m from last year. Much of Education Scotland's business is conducted via inspection/review and engaging with stakeholders and therefore spend on travel takes up a significant proportion of the budget compared to other organisations of a similar size. The programme of visits has returned to pre Covid levels and both the increase in the number of visits and the inflationary increases on accommodation costs, car hire and public transport costs have pushed total costs up.

In order to manage costs down staff have been advised that only essential business travel should be undertaken and where possible internal meetings should take place 'virtually'.

Ringfenced depreciation – overspend of £0.008m

There is a small overspend on this budget area. The digital transformation project is made up of four elements which came into use at different points during the year and the final charge for the year was slightly over the amount expected. This budget is non cash and is ring-fenced so can only be used to cover depreciation charges and impairments. There was therefore no impact on the cash budget which was available during the year.

Significant Variances

Staff costs

Staff costs were £32.788m which represents an increase of £1.267m on the previous year (2022-23 £31.521m). There was no change to the overall staff numbers, however, there has been an increase of four permanent staff and a corresponding decrease in the number of temporary /agency staff.

The 2023-24 pay award gave a 5% increase to all staff from April 2023 and from January 2024 a further 2% for staff up to 'C1' band and 0.5% for staff in the higher bands of 'C2' and 'C3'. This pay increase accounts for the majority of the increase in staff costs. Staff continue to move through pay bands according to normal pay progression policy.

Operating income

Operating income for 2023-24 was down slightly from 2022-23. The final position was made up of increased income in some areas which was offset by decreased funding in other areas. Income from the Scottish Funding Council increased by £0.033m to fund Education Scotland's work on helping to develop a new tertiary external review cycle for colleges and universities. There was also an increase in income of £0.131m from the Wood Foundation. This funding supports 'Raising Aspirations in Science Education' (RAiSE) and provides opportunities in Science, Technology, Engineering and Mathematics. Additional work was carried out during the year for these programmes, including an increase in the number of grants issued. Funding from Creative Scotland decreased by £0.092m as this is the final year of a joint project and the funding has been tapered downwards.

Purchase of Goods and Services

The total cost of goods and services was £8.881m in 2023-24 compared to expenditure of £8.369m in 2022-23 which is an increase of £0.512m.

The largest costs increase of £0.363m was in relation to travel and subsistence. There was an increase in the number of visits, particularly in relation to inspections, and this is also reflected in the increased carbon emissions reported in the Sustainability Report. Inflation has impacted on the costs associated with travel, including accommodation, car hire and public transport and this has pushed up costs in this area.

Contractors costs have increased by £0.188m over 2023-24 as the daily rates charged by contractors has increased in common with salary increases and inflationary pressures throughout the wider economy.

Finance Strategy

Education Scotland's [Corporate Finance Strategy](#) covers the period from 2023-24. The total budget allocated to Education Scotland by Scottish Ministers is finite and the finance strategy is designed to ensure that Education Scotland is able to deliver its strategic objectives in ways that make the best use of the funding available. The key objective of the Education Scotland finance strategy is to deliver the Corporate Plan in a way which maximises outcomes from the available budget.

Looking forward to 2024-25

| | 2024-25 Budget £000 | 2023-24 Budget £000 | 2022-23 Budget £000 |
|---|------------------------------------|------------------------------------|------------------------------------|
| Cash Resource (RDEL) | 26,473 | 27,384 | 27,384 |
| Charge for 'Right of Use' accommodation | 911 | | |
| Total operating budget allocation | 27,384 | 27,384 | 27,384 |
| | | | |
| Non-Cash Resource (RDEL) for depreciation | 1,815 | 1,358 | 1,350 |
| Total Budget | 29,199 | 28,742 | 28,734 |

In common with all public sector organisations, 2024-25 will be extremely challenging in terms of available budget. The fiscal context is one of limited funding alongside rising staff costs and inflationary pressures. Given that most of Education Scotland's expenditure is on staff costs, rising staff costs have a significant impact on the remaining budget available for non-staff costs. The [Scottish Budget Bill 2024-25](#) includes information on the 2024-25 plans compared to the previous year. For Education Scotland this is 'flat cash' and there is no change from previous years to take account of salary increases and inflation.

On 22 June 2021, the Cabinet Secretary for Education and Skills announced the intention to replace the Scottish Qualifications Authority (SQA) and to take forward reform of Education Scotland, including removing the function of inspection from the agency. The Cabinet Secretary has confirmed that there will be a new qualifications body, a new national agency for Scottish Education and an independent inspectorate body. These will replace the SQA and Education Scotland. The current timeline for this reform is for the new Inspectorate to be operational in 2025.

Education Scotland's business plans for 2024-25 will therefore continue to focus on business as usual activities but with some additional work to prepare for the reform.

Auditors

The Public Finance and Accountability (Scotland) Act 2000 places personal responsibility on the Auditor General for Scotland to decide who is to undertake the audit of the agency. For the period 2022-23 to 2026-27, the Auditor General has appointed Audit Scotland to undertake our audit. The audit fee for 2023-2024 is £40,190. The general duties of the auditors, including their statutory duties, are set out in the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General. Auditors' remuneration is a notional charge, as notified to us by our auditors, in respect of audit work carried out during 2023-24.

Internal audit is covered by a service level agreement with the Scottish Government Internal Audit Division.

Payment of suppliers

Education Scotland policy is to pay all invoices not in dispute within 30 days from receipt of the invoice or the agreed contractual terms if otherwise specified. The agency aims to pay 100% of invoices, including disputed invoices once the dispute has been settled, on time in these terms. No payments were made during 2022-23 under the *Late Payments of Commercial Debts (interest) Act 1988*.

The agency has a target of paying all invoices within ten days which is above and beyond our contractual commitment. For the year ended 31 March 2024, Education Scotland paid 99.5% of invoices within ten days (2022-23 99.3%).

Sustainability Report

Introduction

This report includes key carbon management and other environmental sustainability information on how Education Scotland is progressing towards achieving the targets and actions as set out in the Climate Change (Scotland) Act 2009 and amended by The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019.

The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 sets out interim targets for Greenhouse gas reductions, including, 90% by 2040 from the baseline levels. For the purposes of emissions reporting, levels from 2014/15 are treated as our baseline, in line with the Public Bodies Climate Change Duties Report.

The full range of annual target percentage reductions from the baseline, is shown in the table below.

| 2020 (interim target) | 56.0% | ES CO2 emissions target (tCO2e) |
|------------------------------|--------------|--|
| 2021 | 57.9% | 382.3 |
| 2022 | 59.8% | 365.0 |
| 2023 | 61.7% | 347.8 |
| 2024 | 63.6% | 330.5 |
| 2025 | 65.5% | 313.3 |
| 2026 | 67.4% | 296.0 |
| 2027 | 69.3% | 278.8 |
| 2028 | 71.2% | 261.5 |
| 2029 | 73.1% | 244.3 |
| 2030 | 75.0% | 227.0 |
| 2031 | 76.5% | 189.9 |
| 2032 | 78.0% | 155.8 |
| 2033 | 79.5% | 122.9 |
| 2034 | 81.0% | 94.9 |
| 2035 | 82.5% | 69.9 |
| 2036 | 84.0% | 61.2 |

| | | |
|------------------------------|----------------------------------|------|
| 2037 | 85.5% | 52.9 |
| 2038 | 87.0% | 45.2 |
| 2039 | 88.5% | 38.0 |
| 2040 (interim target) | 90.0% | 31.3 |
| 2041 | 92.0% | 23.7 |
| 2042 | 94.0% | 16.7 |
| 2043 | 96.0% | 10.5 |
| 2044 | 98.0% | 4.9 |
| 2045 | 100% (net-zero emissions) | 0.0 |

Education Scotland monitors its performance to ensure compliance with the above targets and in this sustainability report we record our performance in reducing CO2 emissions, energy and water used in buildings, work-related transport, and waste collected from estate, number of materials recycled and associated costs.

Many of Education Scotland's emissions are related to travel, which is linked to the way our business is carried out, especially in relation to our Inspection function. We therefore continue to explore workable solutions as part of our plan to use clean transport.






Our overall sustainability performance has also continued to reflect our hybrid working arrangements and we remain committed to continuing to embed effective and inclusive hybrid working practices across the organisation. There is not an exact mechanism to measure these changes and therefore the methodology which was described in the [whitepaper produced by EcoAct](#) in partnership with Lloyds Banking Group and NatWest Group, has been adopted to assess our emissions associated with electricity use during Hybrid working.

Summary of performance 2023/24

As indicated above, the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019 sets interim targets which need to be met to ensure sufficient progress is made towards the overall net-zero emissions deadline in 2045.

Despite our business travel increasing as our Inspection function returns to full operational capacity, our overall emissions have remained similar to last year. This is mainly due to our decrease in energy use following our reduction in estate size. As a result, we continue to exceed the targets set and during 2023/24, we have again met the emissions reduction required by year 2027.

Performance table

| Area | Target | Progress made | Status |
|--|---|---|---|
| Overall, Greenhouse gas emissions | Year on year reduction of greenhouse gas emissions in line with the targets as set out in The Climate Change (Emissions Reduction Targets) (Scotland) Act 2019. | Carbon total emissions overall have remained much the same this reporting year. This year: <u>Energy</u> – 69.72 (t) <u>Waste</u> – 0.21 (t) <u>Water</u> – 0.23 (t) <u>Travel</u> – 201.34 (t) Total – 271.5 (t) |  |
| <u>Energy</u> | Year on year reduction of energy usage. | Energy consumption decreased due to a reduction of our workplace accommodation |  |
| <u>Waste</u> | Year on year reduction of generated general waste. | The report shows emission figures have remained the same as the previous reporting year. |  |
| <u>Water</u> | Year on year reduction in water usage. | Water consumption has risen slightly, although emissions levels have remained static. |  |
| <u>Travel</u> | Year on year reduction in our level of travel per capita. | Travel is Education Scotland's main contributor to Carbon emissions. The overall level of travel has increased slightly due to external visits. The vehicle infrastructure is not readily available to support our working roles to effectively reduce our emissions. |  |

Carbon footprint table

| Reference Year | Year | Scope1 | Scope2 | Scope3 | Total | Units | target |
|---------------------------|---------|--------|--------|--------|--------|-------|--------|
| Baseline carbon footprint | 2014/15 | 18 | 432 | 458 | 908 | tCO2e | 908 |
| Year 1 carbon footprint | 2015/16 | 15 | 339 | 483 | 837 | tCO2e | 808.12 |
| Year 2 carbon footprint | 2016/17 | 3.65 | 325.46 | 327.45 | 657 | tCO2e | 708.24 |
| Year 3 carbon footprint | 2017/18 | 4.53 | 193.87 | 252.9 | 451 | tCO2e | 599.28 |
| Year 4 carbon footprint | 2018/19 | 1.36 | 127.19 | 366.27 | 495 | tCO2e | 499.4 |
| Year 5 carbon footprint | 2019/20 | 0.54 | 0 | 366.72 | 367.26 | tCO2e | 399.52 |
| Year 6 carbon footprint | 2020/21 | 0 | 93.0 | 10.9 | 103.9 | tCO2e | 382.3 |
| Year 7 carbon footprint | 2021/22 | 27.5 | 92.5 | 156.6 | 276.6 | tCO2e | 365.0 |
| Year 8 carbon footprint | 2022/23 | 0 | 56.40 | 236.9 | 293.31 | tCO2e | 347.8 |
| Year 9 carbon footprint | 2023/24 | 0 | 63.88 | 207.62 | 271.5 | tCO2e | 330.5 |

| Greenhouse Gas emissions and energy | | 2022/23 | 2023/24 |
|---|--|---------------------|------------------|
| Non-financial indicators (Tonnes CO2e) | Total emissions | 87.8 | 69.72 |
| Related energy consumption (mwh) | Electricity non renewable | 82 | 78 (homeworking) |
| | Electricity renewable | 291(amended figure) | 252 |
| Financial indicators (£k) | Expenditure on energy (exclusive of VAT) | 132 | 102 |

Notes: The figures used to work out emissions were calculated by multiplying electricity is kwh by the relevant multiplier as specified in the Greenhouse gas reporting: conversion factors 2023 [Greenhouse gas reporting: conversion factors 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2023)

In the Budget on 16 March 2016, the Chancellor of the Exchequer announced that the government has decided to close the CRC scheme following the 2018-19 compliance year.

Greenhouse Gas emissions and energy - performance, targets and commentary

Education Scotland has continued to work in a Hybrid mode of working during this reporting period. Education Scotland use a property owner appointed supplier in the offices in Livingston and Glasgow. Although full time equivalent staffing figures are similar to those of last year, there is a reduction in homeworking emissions and energy, due to more staff attending the workplace compared to the previous year. The property owner's supplier of electricity at our Glasgow and Livingston offices have confirmed that the tariffs used are 100% renewable.

Homeworking calculations methodology

The first variable which must be decided is the hours during which the energy usage must be calculated. We have calculated this by deducting the 30 days of annual leave and 11.5 days for public and privilege holidays from the number of days in a year. We then assumed a standard 5-day, 37hr week (7.4hr/day):

$365 - (30+11.5) = 46.2$ working weeks
 46.2 (working weeks) * 4 days per week = 184.8 working days per year
 184.8 (days/year) * 7.4 hours = 1,367.52 working hours per year [WHpa]
 $1,367.52$ Working Hours / 12 = 113.96 working hours per month [WHpcm]

As explained in the [EcoAct whitepaper](#), the average “in use” power load per desk has been calculated in CIBSE Guide F (2012) as 140W. This allows for a laptop or PC, monitor, phone, and printer. This is the most up to date version of the CIBSE design guide available, and it is still applicable for 2023.

The use of lighting in the home office should also be accounted for so for the purposes of this methodology we have assumed an allowance of 10 Watts for lighting throughout the year.

The White Paper also states that “there is likely to be some additional electricity consumption which could arise through supplementary heating or cooling e.g. desk fans or small portable heaters (instead of using the whole house heating system) but due to the high degree of variability expected, coupled with the low statistical proportion of homes (approximately 3%) reported to use portable electric heating, this is not included within the base case estimation.”

[A] $140W * \# \text{ Hybrid working} * \text{WHpa} / 1000 = \text{Workstation kWh}$
[B] $10W * \# \text{ Hybrid working} * \text{WHpa} / 1000 = \text{Lighting kWh}$
[A] + [B] = Total Electricity

Hybrid Working is calculated

[A] No of days which staff members have been allocated to work from the office or on other activities such as inspection is estimated to be 1 day in 5. Noting this number may differ throughout the year.

[B] No of working days per year 46.2 (working weeks) * 4 days per week = 184.8 Days per staff member

[A] / [B] = 380.39 FTE Hybrid working staff members * 184.8

Using the 2023 FTE staffing number of 380.39 staff members, the calculation for homeworking electricity usage will be:

[A] $140W * 380.39 * 1367.52 / 1000 = 72,827$

[B] $10W * 380.39 * 1367.52 / 1000 = 5,202$

Total estimated electricity usage associated with homeworking = 78,029

| Waste and recycling | | 2022/23 | 2023/24 |
|--|---|---------|---------|
| Non-financial indicators (tonnes) | Total volume of waste (not incl construction) | 9 | 9 |
| Financial indicators (£k) | Total waste disposable cost | 2.1 | 2.8 |
| Greenhouse gas emissions (tonnes) | Emissions | 0.2 | 0.21 |

**Waste and recycling
Performance, targets, and commentary**

At the start of the reporting year, it was estimated that the overall waste generation figures would likely be as 2022/23 as staff continue with hybrid working.

Our major contractor continues to sort general waste to recover any recyclables, and the residue which can't be recycled is made into refuse derived fuel for energy from waste plants to produce heat and power.

Education Scotland have and will continue to enforce a minimum order value for stationery to reduce the number of deliveries. Education Scotland monitor paper usage through our stationery suppliers. Our paper consumption has remained the same as the previous year. Technology will continue to be promoted in Education Scotland to influence reduction in paper consumption along with the reduction of photo copiers within our buildings.

| Water | | 2022/23 | 2023/24 |
|---|--|---------------|---------|
| Non-financial indicators (m3) | Consumption | 751 (amended) | 803 |
| Financial indicators (£k) | Water supply costs | 15 | 21.3 |
| Greenhouse gas emissions (tonnes) | Emission factors - 0.344 kg CO2e/m3 for water supply and 0.708 kg CO2e/m3 for water treatment (at 95% of total usage) | 0.2 (amended) | 0.23 |
| Note: Non-financial indicators include water supplied and water treatment. Water treatment is calculated based on 95% of the total usage. | | | |
| Water Performance, targets, and commentary | | | |
| <p>Education Scotland's reported figures are a percentage from the total building usage. This is due to meters serving buildings rather than the office space used by the organisation.</p> <p>During 2023/24 Education Scotland staff continued with Hybrid working.</p> <p>While our water consumption has remained relatively static in our offices, in the Optima building the consumption has increased slightly, we will therefore continue to communicate with the Landlords FM provider to ensure the data supplied is accurate.</p> <p>The emission figures have remained the same as the previous year, this is due to a reduction in our accommodation building space.</p> <p>Estimation of consumption for staff working from home was not possible, and the above figures relate only to office related water usage.</p> | | | |

| Travel | 2022/23 | 2023/24 |
|---|---------|---------|
| Rail (miles) | 185,238 | 257,142 |
| Rail Greenhouse gas emissions | 10.6 | 14.69 |
| Air (passenger mile) | 103,180 | 158,016 |
| Air Greenhouse gas emissions | 25.5 | 62.52 |
| Motor (miles) | 550,830 | 458,600 |
| Motor Greenhouse gas emissions | 152.7 | 124.13 |
| Fleet (miles) | 0 | 0 |
| Fleet (diesel) Greenhouse gas emissions | 0 | 0 |
| Financial indicators (£k) | 323 | 449 |

Travel

Performance, targets, and commentary

MS Teams has allowed us to work more efficiently and reduce some of our overall travel needs. However, travel continues to be necessary in carrying out Education Scotland's role in delivering the inspection programme (a legislative requirement) and supporting quality and improvement in Scottish education. During 2023/24 our level of travel continued to rise as we returned to pre-pandemic levels.

As in previous years travel remains an area of focus for Education Scotland, however, future emission levels associated with travel will be largely dependent on the wider policy on electrification/decarbonisation of transport across Scotland.

Education Scotland continues to take part in the Scottish Government Carbon Emissions Scheme whereby a mandatory £1 levy is charged when a hire car is booked for official business. The levy is returned to the Scottish Government's carbon levy pot for donation to environmental causes.

Other: Procurement

Performance, targets, and commentary

Procurement in Education Scotland is aligned with the Scottish Model of Procurement and the four fundamental principles of public procurement are embedded in all that we do to deliver the organisation's strategic priorities.

Our procurement activity is carried in line with the Sustainable Procurement Duty requirements of the Procurement Reform (Scotland) Act 2014. This requires Education Scotland as a public body to consider how we can improve the economic, social and environmental wellbeing of our area and act in a way to secure improvements found.

We therefore consider the 'do nothing' or the 'do the minimum' option prior to undertaking our procurement activity. We use the national tools in our procurement exercises to identify priorities where an impact can be made to reducing emissions and include evaluation criteria in our tender processes, where relevant.

Education Scotland's Sustainability Group works across functions and seek to align corporate priorities and timelines to climate change commitments. With senior leadership

support, the Sustainability Group will continue to work together to drive the organisation's transition to lower emission solutions.

Public bodies Climate change duties reporting

A [Statutory Order](#) came into force on 23 November 2015 requiring public bodies to report annually to Scottish Ministers on their compliance with climate change duties.

The Public Bodies Climate Change Duties Reporting provides a solid basis for tracking public sector action on climate change and driving continuous improvement.

Each year we submit our climate change duties report, detailing the climate change performance of our estate for that budget year.

Gillian Hamilton
Interim Chief Executive

Accountability Report

Corporate Governance Report

The Corporate Governance Report describes Education Scotland's governance structures. It comprises the Directors' Report, the Statement of Accountable Officer's Responsibilities and the Governance Statement. This meets accountability requirements as specified in the HM Treasury's Financial Reporting Manual.

Directors Report

Relationship with Scottish Government

Scottish Ministers are responsible for determining the overall policy and resources framework within which Education Scotland operates. As an Executive Agency, Education Scotland is accountable to Ministers, and Scottish Ministers are ultimately accountable to Parliament. For the duration of the reporting period, Jenny Gilruth, MSP, has been Cabinet Secretary for Education and Skills.

The Chief Executive

The Chief Executive is the Accountable Officer of the Agency. She is appointed by the Permanent Secretary as Principle Accountable Officer for the Scottish Government under the terms set out in her letter of appointment, in line with the Scottish Public Finance Manual.

The Chief Executive is supported by the Education Scotland Leadership Team and the Advisory Board. Full details of the governance structure and risk management arrangements in operation in the Agency during 2023-24 financial year are provided as part of the Governance Statement on page 53. This also includes information about the new corporate governance framework being introduced for financial year 2024-25 to support our new organisational structure and in readiness for the outcomes of the Scottish Government's education reform programme.

Education Scotland Advisory Board

The Advisory Board is chaired by the Chief Executive and comprises the Education Scotland Strategic Directors and the Agency's Non-Executive Board Members. The Interim Chief Inspector, appointed during the financial year, continues to be a member, having previously attended in her substantive role as one of the Agency's Strategic Directors.

| | |
|---------------------------------------|---|
| Chief Executive & Accountable Officer | Gillian Hamilton |
| Chief Inspector | Janie McManus appointed Interim Chief Inspector on 29 November 2023 |
| Strategic Director | Ollie Bray |
| Strategic Director | David Gregory appointed 20 November 2023 |
| Strategic Director | Maureen Hamilton appointed 1 May 2023 |
| Strategic Director | Gill Ritchie |
| Strategic Director | Patricia Watson |
| Non-Executive Board Members | John Fyffe David Gemmell Kevin Kelman Lyndsey McRoberts Aileen Ponton |

Members who left during the 2023-24 reporting year and their departure date

| | |
|-----------------------------|--------------------------------|
| Strategic Director | Craig Clement 30 June 2023 |
| Strategic Director | Maureen Hamilton 28 March 2024 |
| Non-Executive Board Members | Ray McCowan 5 March 2024 |

Company Directorships and other significant interests

None of the directors held any company directorships or other significant interests which conflicted with their management responsibilities. A register of the Non-Executive Board Members' interests and their biographies are maintained and published on our website. Board members are also required to disclose any conflicts of interest at both Advisory Board and Audit and Risk Committee meetings.

Incidents reported to the Information Commissioner's Office (ICO)

There were no data breaches notified to the ICO during the reporting year.

Statement of Accountable Officer's Responsibilities

Under section 19 of the [Public Finance and Accountability \(Scotland\) Act 2000](#), the Scottish Ministers have directed Education Scotland to prepare a statement of accounts for each financial year in conformity with the accounts direction included at the end of the notes to the accounts of these financial statements, detailing the resources required, held or disposed of during the year and the use of resources by the agency during the year.

The accounts are prepared on an accruals basis and must give a true and fair view of the agency's state of affairs at the year end and of its net resource outturn, recognised gains and losses, and cash flows for the financial year.

In preparing the accounts, the Accountable Officer is required to comply with the [Government Financial Reporting Manual \(FReM\)](#), and in particular to:

- observe the accounts direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the FReM, have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the agency will continue in operation.

The Principle Accountable Officer of the Scottish Government has appointed the Interim Chief Executive as Accountable Officer of Education Scotland. The Accountable Officer's relevant responsibilities include the propriety and regularity of the public finances for which she is accountable, keeping proper records and safeguarding our assets, as set out in the [Memorandum to Accountable Officers](#) issued by the Scottish Government.

Disclosure of relevant audit information

The Accountable Officer has taken all necessary steps to make herself aware of any relevant audit information and to establish that the auditors are also aware of that information. There is no relevant audit information of which the Agency's auditors are unaware.

Accounts Direction

The accounts have been prepared in accordance with a direction given by the Scottish Ministers in pursuance of the [Public Finance and Accountability \(Scotland\) Act 2000](#). This direction is shown as an appendix to the accounts. The Annual Report and Accounts as a whole are fair, balanced and understandable and the Accountable Officer takes personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

Education Scotland Governance Statement 2023-24

This Governance Statement outlines Education Scotland's approach to corporate governance, setting out our systems, internal control structure and risk management framework that was in operation between 1 April 2023 and 31 March 2024 and up to the signing of the 2023-24 Annual Report and Accounts

Scope of responsibility

I was appointed Interim Chief Executive and Accountable Officer for Education Scotland in March 2023. As such, I am responsible for maintaining a sound system of internal control and risk management that supports the achievement of the Agency's policies, aims and objectives set by the Scottish Ministers, while safeguarding the public funds and assets for which I am personally responsible in terms of section 15 of the [Public Finance and Accountability \(Scotland\) Act 2000](#).

My accountability is subject to the respective overall responsibilities of the Permanent Secretary of the Scottish Government as the Principle Accountable Officer and the Director General for Education and Justice as Portfolio Accountable Officer.

In the discharge of my personal responsibilities, I am required to ensure organisational compliance with the [Scottish Public Finance Manual](#). This manual 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, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety. Detailed information on the role and responsibilities of Accountable Officers is set out in the [Accountability Chapter](#) of the Scottish Public Finance Manual.

My accountability is subject to the respective overall responsibilities of the Permanent Secretary of the Scottish Government as the Principal Accountable Officer and the Director General for Education and Justice as Portfolio Accountable Officer.

I confirm that, as far as I am aware, there is no relevant information of which our auditors are unaware, and that in my role as Accountable Officer I have taken all necessary steps to make myself aware of any relevant information and to ensure that our auditors are aware of that information.

Education Scotland Governance Framework

Education Scotland's Governance Framework comprises the systems, processes and values within which we operate. Our system of internal control and assurances is in line with the [Scottish Public Finance Manual](#) mentioned above and seeks to identify the principal risks to the achievement of our policies, aims and objectives whilst providing clear lines of accountability, effective reporting and appropriate escalation routes.

In the last year, and with education reform and the changing needs of the system, educators and learners in mind, I've been clear that Education Scotland needs to also change and adapt to provide support to the education system in different ways. We've therefore made a clear distinction this year that we remain one organisation but with two distinct functions - the Support and Improvement function and the Inspection function.

In doing so, my aim has been to ensure that everything we do is shaped and informed by what our data and intelligence tells us; our engagement with educators; and that it is focussed on making the most positive impact on Scotland's educators and ultimately Scotland's learners, as well as preparing us for the transition to two new organisations.

This has required us to be agile and flexible in both our delivery of our key priorities and our support for education reform and has seen us make a number of changes over the reporting year, including reviewing and updating our organisational structure and ways of working towards the latter part of 2023-24. Accompanying this, we have also reviewed our corporate governance framework, with the aim of introducing the new framework in time for the new financial year 2024-25. Other changes have included a restructure of some roles and responsibilities among the Agency's Leadership Team, including the appointment of the Interim Chief Inspector, and the cessation of the Oversight Board which was originally introduced to oversee Education Scotland's COVID response.

At the time of writing there has been a significant milestone for the Education Reform Programme, with the Education (Scotland) Bill recently published on the Scottish Parliament website, on 5 June. This Bill includes the provisions for the inspectorate function of the organisation. Following the publication of the Bill, the Cabinet Secretary for Education and Skills also announced that Education Scotland will remain as the national education agency but will be refocussed with curriculum design, delivery and improvement as its primary focus, including the provision of resources to support high quality learning and teaching. Education Scotland will also have an important role in supporting a thriving professional learning sector through a national framework for professional learning.

These updates are an important step forward in reforming education in Scotland. The Scottish Government will now continue to work through the detail of what this announcement means for Education Scotland as a national education agency, for a new independent inspectorate, as well as allowing the Bill process to now progress through Parliament.

In the mean-time, during this period of education reform we will continue to focus on our key priorities, including those confirmed back in September 2023 by the Cabinet Secretary for Education and Skills. As part of this we are finalising an update to our Corporate Plan to ensure it continues to fully reflect our strategic priorities and those of the Cabinet Secretary for Education and Skills, including a sharper focus on curriculum support and the Scottish Attainment Challenge, as well as a shift from regional working. Our new organisational and governance structures will ensure we are best placed to deliver these priorities.

Information about the governance structure in place during 2023-24 is provided below.

Leadership Team

The Leadership Team is the Agency's most senior formal decision making group, responding to strategic and corporate issues and responsible for shaping the systems and structures required to deliver our remit.

There have been a number of changes to the Leadership Team over the reporting period, all designed to support our new organisational structure and ways of working, as well as education reform.

While the previous Chief Executive's role encompassed the position of His Majesty's Chief Inspector for Education, a separate, interim Chief Inspector was appointed in November 2023 to

support the separation of the inspectorate function from Education Scotland. The successful candidate was one of the Agency's existing Strategic Directors.

Other changes during the reporting period have included the departure of the Strategic Director with responsibility for Regional Working in June 2023 and the appointment of two new interim Strategic Directors, one in November 2023, assuming responsibility for the Scottish Attainment Challenge and the other directly replacing me as Strategic Director for Corporate Services and Governance in May 2023. That interim Strategic Director replaced me with a view to supporting the setup of the new organisations in 2024. However, with the announcement of the pause to education reform, she has since retired at the end of March 2024 and we are in the process of appointing a replacement, with the successful candidate expected to take up post in June 2024.

In terms of the Leadership Team complement, we started the reporting year with myself and six Strategic Directors as members. At the time of writing the Leadership Team now comprises myself, the Interim Chief Inspector and five Strategic Directors, including the vacant Strategic Director for Corporate Services and Governance post, which, as indicated above, is in the process of being filled.

The Leadership Team meets weekly, alternating between formal, governance meetings and informal, hot topic discussions. In addition, a number of Strategic Planning Days have taken place. Meetings have mostly taken place on a hybrid basis but we have held some face to face meetings where appropriate.

Going forward, the Leadership Team will meet continue to meet as a whole on a fortnightly basis on a formal basis. However, in order to ready for the transition to the new organisations, the Informal Leadership Team meetings will now be split into two separate groupings, one encompassing the Inspectorate senior officials and the other including the senior officials from the Support and Improvement function.

Advisory Body

I am also supported by our Advisory Board, the advisory nature of which is set out in the Scottish Government's publication '[On Board: A Guide for Members of Management Advisory Boards](#)', with the Advisory Board considering the overarching strategy, direction, performance and governance of Education Scotland.

I Chair the Advisory Board and membership includes a number of Non-Executive Members (shown in the Director's report) as well as my Leadership Team colleagues. The Non-Executive members act as critical friends and provide constructive challenge and guidance.

One of the Non-Executives resigned in March 2024 because of increasing demands from his substantive employment which meant he could no longer devote the necessary time to the Education Scotland Advisory Board.

The Advisory Board met regularly throughout the year to progress the business of the Agency. This included four formal governance Board meetings, two strategic discussion sessions and one additional meeting to specifically discuss the Ministerial Statement on Education Reform on 27 June 2023.

As part of this, the Non-Executive Board Members wrote to the Cabinet Secretary in the Autumn of 2023 to share their thoughts about the governance issues and risks arising from the pause in education reform. This follows a previous letter they sent to the prior Cabinet Secretary in 2021.

During the year, the Director General for Education and Justice also attended an Advisory Board meeting in his capacity as Portfolio Accountable Officer.

Audit and Risk Committee

John Fyffe, one of our Non-Executives, chairs our Audit and Risk Committee (ARC). The membership of ARC also includes 2 other Non-Executive Members and one Independent Audit and Risk Committee Member who is the most senior finance professional within Social Security Scotland. He therefore brings not only a wealth of recent and relevant financial knowledge and experience to the Committee but also a full understanding of the Executive Agency model in operation in Scotland.

ARC provides independent scrutiny of our strategic approach to risk, control and governance, accounting policies and accounts, and audit plans and reports. This Committee met five times during the year, with four formal ARC meetings and one additional single-issue meeting. To ensure that all members of the Advisory Board are sighted on the work of ARC, the ARC Chair provides an update at every Advisory Board meeting following ARC. The chair of the Committee also submits an Annual Statement of Assurance to me as Accountable Officer.

As Accountable Officer I routinely attend the Audit and Risk Committee with other key personnel from across Education Scotland.

Internal and external auditors also attend and their work helps inform the assessment of our risk management, control and governance processes. They also regularly meet with ARC members without executives in attendance.

Other Boards and Committees

A number of additional boards formed part of the Governance Framework in operation during the year, namely:

- Directorate Management Boards, with the frequency of meetings varying across Directorates depending on business need but with a requirement to hold at least six formal board meetings per year. These were chaired by the relevant Strategic Director. With the exception of the Corporate Services Directorate Board, and with reform in mind, these will be replaced by two new Boards in 2024-25, one focussed on the work of the Inspection function and one focussed on our Support and Improvement function.
- Digital Services Governance Board which generally meets monthly and is chaired by Ollie Bray, Strategic Director. It includes membership from across the Agency to provide a level of independent, peer led challenge.
- Partnership Board which currently meets six times per year and is Chaired by the Strategic Director for Corporate Services and Governance. Membership includes representatives from the Agency and key Trade Unions officials.
- Health & Safety and Well-Being Committee which meets 4 times per year and is chaired by the Strategic Director for Corporate Services and Governance.
- Oversight Board which ceased to operate in April 2023.

Internal Audit

Internal Audit provides independent assurance on the adequacy and effectiveness of the systems of governance, controls and financial management in operation in Education Scotland. The work

of Internal Audit is informed by the Agency's risk profile and by an audit needs assessment undertaken by the auditors.

An annual planning meeting was held with the Chair of ARC, myself as Accountable Officer and Senior Management to support the development of the annual audit plan for 2023-24 which was then presented to the Audit and Risk Committee. As documented within that audit plan, Internal Audit carried out 3 audits during 2023-24:

- Business Continuity and Disaster Recovery – reasonable assurance
- Information Security – reasonable assurance
- Health and Safety – reasonable assurance

Following their work above, Internal Audit have provided me, as Accountable Officer, with an overall assurance opinion of Substantial.

In arriving at their opinion, they have taken a number of factors into account. This has included:

- audit activities undertaken throughout the year;
- engagement with Senior Management;
- consideration of the effectiveness and structure of the Audit and Risk Committee in operation in Education Scotland;
- our approach to governance and risk management; and
- the range of other assurances available such as External Audit.

Their work is also informed by their cumulative audit knowledge and experience of Education Scotland, against the context of education reform.

Going forward we have again agreed that as the reform programme progresses we will need to maintain a degree of flexibility for Internal Audit work for 2024-25, particularly around advisory support in responding to emerging issues.

External Audit

The Auditor General for Scotland is responsible for auditing the Agency's accounts. The appointed auditors are currently Audit Scotland. Their responsibilities under Audit Scotland's Code of Audit Practice require them to assess our system of internal control. In doing so, they seek to gain assurance that the agency:

- has systems for recording and processing transactions which provide a sound basis for the preparation of the financial statements
- has systems of internal control which provide an adequate means of preventing and detecting error, fraud or corruption
- complies with established policies, procedures, laws and regulations.

Risk Management

Effective risk management is at the heart of the Agency's governance and assurance framework and our risk management approach is consistent with the principles highlighted in the Scottish Public Finance Manual. It is also consistent with the UK Government's Orange Book.

We seek to create an environment where staff understand the value of risk management, are supported to make appropriate risk-based decisions and take personal responsibility for the management of risk at every level. As such, the main priorities of Education Scotland's risk management approach are the identification, evaluation and control of risks which threaten our ability to deliver our objectives. Each risk is categorised, described and allocated a responsible owner who is empowered to make informed decisions on how risks are managed and/or mitigated.

In line with our risk management strategy, every Directorate maintained a risk register during 2023-24, reporting up, or escalating to Leadership Team as required. We have also maintained an Education Scotland wide risk register which records the highest level internal and external risks facing the Agency. Information about the key issues and risks that the Agency has faced over the reporting year can be found in the Performance Report at page 8.

A risk report and accompanying Heat Map is submitted to the Leadership Team on a monthly basis with the Leadership Team reviewing the status of each risk in the context of the overall environment in which the organisation exists.

The Audit and Risk Committee reviews the Education Scotland top level risk register and heat map at each of its meetings across the year, providing comments or advice on the overall risk profile of the organisation. ARC also reviewed the Directorate risk registers at one of their meetings during 2023-24. The Chair of the ARC formally reports to the Advisory Board after each meeting, advising on whether the risks arrangements have been working as intended. The Advisory Board itself has reviewed the full Education Scotland risk register twice during the reporting year.

We have also focussed on making improvements to how we manage risk during 2023-24. As part of this we have introduced regular, one to one monthly meetings between the Agency's Assurance Manager and each of the top level organisational risk owners. This has been effective in ensuring a greater focus on the management of individual risks. These meetings supplement the regular meetings already held between the Assurance Manager and the Directorate Business Partners to review the Directorate Risk Registers, looking for areas of commonality; to collectively review risk scoring and to identify risks for escalation. The outputs from all these meetings inform the monthly risk report to Leadership Team mentioned above, alongside the Agency's top level risk register and Directorate heat map. We have also introduced a campaign of regular risk articles in the staff bulletin designed to continually increase awareness of risk management across the Agency.

With the organisational and accompanying governance restructure, we will be moving away from Directorate level risk registers in 2024-25, replacing these with new risk registers focussed more closely on the separate Inspection and Support and Improvement functions. The Corporate Services and Digital Services risk registers will, however, continue, given the cross cutting nature of the work of these business areas.

Information about the key issues and risks the Agency has faced over the reporting year can be found in the Performance Report at page 8.

Information and data management and protection

There were no data breaches that warranted notification to the ICO during the reporting year.

During 2023-24 we have continued to focus on strengthening the Agency's information and data management arrangements. Our work in this area has included participation in the Scottish

Government's Shared Drive Management project, which has seen the closure of all personal shared drive spaces. We are now working to close down all Public Folders.

During 2023-24, we also participated in the National Records for Scotland's Progress Update Review (PUR) process, reviewing the effectiveness of our current Records Management Plan. Doing this now will help smooth the transition towards the new organisations.

With the changes in remit at Leadership Team level we have also reviewed the roles and responsibilities of those involved in managing the Agency's information governance arrangements to ensure that they continue to be properly aligned. This has seen the Head of Governance and Financial Management assuming responsibility for being the Data Protection Lead for Education Scotland, reporting to the SG's Data Protection Officer as required, signifying the importance we place on protecting, managing and valuing our information appropriately.

It is, of course, important that everyone in Education Scotland understands their responsibilities to protect the organisation's systems and data. All employees are therefore required to complete mandatory annual online training covering both data protection and information management, with Information Asset Owners (IAOs) required to undertake additional IAO specific training.

We will be participating in the Scottish Government's Data Maturity Assessment Programme to formally assess how "data mature" we are as an organisation and to identify not only our strengths but also areas for further improvement.

Assessment of Corporate Governance Arrangements

I remain fully committed to the continuous improvement of our corporate governance arrangements as can be evidenced by the range of changes referenced above, particularly our organisational restructure and the refresh of our governance framework. Other changes and improvements in 2023-24 have included, but are not limited to:

- The recent creation of a new multi-disciplinary Data, Performance and Research team, dedicated to unlocking the power of our data and evidence, driving research and improvement and ultimately helping us to work smarter for the benefit of learners and educators;
- The recent creation of a single People Team which brings together our internal communications, human resources (HR), organisational development (OD) and facilities functions, designed to enable wider strategic planning across our people priorities and to reduce duplication while increasing collaborative working;
- The development of a new External Communication Strategy to ensure our new ways of working are clearly promoted across all our external channels and fully tell the story of our change journey;
- Introduction of additional financial controls to support the management of the challenging budget position;
- Commencement of work to replace the Scrutiny Planning and Administration (SPA) tool with new functionality within the Agency's Customer Relationship Management (CRM) system. This will roll out in 2024-25 and we have undertaken a desk top exercise to test our response if SPA were to go down ahead of the new system going live. This has

provided assurance that suitably robust alternative arrangements are in place if this scenario were to become a reality;

- Commencement of a review of the Agency's Health and Safety Policy, including the development of new Lone Working arrangements, designed to protect lone and travelling officers;
- The creation of a new internal Equalities Network, a community of Education Scotland staff with an interest in equality and diversity, representing all areas of the organisation. The Network demonstrates our continued commitment to embedding an ethos and practice of equality, diversity and inclusion in everything we do and it is driving much of our work to deliver the equality outcomes set out in our Equality Strategy.

Looking forward, as we continue our transition to new ways of working and we move closer to separating into two new organisations, our arrangements will be kept under review to ensure they continue to deliver the required level of accountability and assurance. We have also identified a number of further improvements that have or will be introduced in early 2024-25 including:

- As mentioned above, the publication of the refreshed and streamlined Corporate Plan, clearly setting out our key priorities for the coming year;
- The introduction of two new Boards to reflect our two distinct functions – an Inspectorate Board and a Support and Improvement Board. Both will have a clear focus on governance, with responsibility for planning and reporting progress against our updated and streamlined Corporate Plan;
- Tied to the above, we have set up a short life working group to review and strengthen our planning and reporting arrangements;
- Both new Boards and the Digital Services and Corporate Services Boards will have a Non-Executive Board member added to their membership to bring an element of independent challenge and support much closer to the work in these areas;
- We will be recruiting for practitioners to join our Advisory Board to strengthen the voice of the teaching profession in our discussions and planning; and
- Participating in a formal Data Maturity Assessment Programme to assess how “data mature” we are as an organisation and to identify areas for further improvement.

Review of the Effectiveness of Internal control

As Accountable Officer, I have responsibility for reviewing the effectiveness of Education Scotland's governance framework, including the system of internal control. The system is designed to manage rather than eliminate the risk of failure to achieve our policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

My review is informed by:

- Regular meetings of the Leadership Team and individual meetings with each Strategic Director
- Regular review of and discussion of internal controls at Leadership Team, Advisory Board and Audit and Risk Committee

- Updates and assurances provided by the Chair of the Audit and Risk Committee coupled with the views of all the Audit and Risk Committee on the Agency's assurance arrangements
- Formal, written assurances from my Leadership Team colleagues about the operation and effectiveness of internal controls in the areas for which they are responsible;
- The opinions of internal and external audit on the quality of the systems of governance, management and risk control
- Regular formal monitoring of the Education Scotland risk register, management information reports and formal budget monitoring reports
- Periodic staff surveys
- Independent assurances provided by Scottish Government's Digital Assurance Office as required
- Assurances from the Scottish Government's Director General Corporate in respect of the Scottish Government's human resources, payroll and financial systems which are used by the Agency

The Agency's risk and control framework is based on an on-going process designed to identify the principal risks to the achievement of the Agency's policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. While it can only provide reasonable and not absolute assurance of effectiveness, the wide range, and differing levels, of assurances available have not identified any significant weaknesses. I am therefore satisfied that we are meeting the expected standards for good governance, risk management and control.

Remuneration and Staff Report for the year ended 31 March 2024

Remuneration Policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. In reaching its recommendations, the Review Body has regard to the following considerations:

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

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the work of the Review Body can be found at www.ome.uk.com.

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

Education Scotland sets the remuneration of Non-Executive Board Members taking into account their roles and responsibilities and remuneration levels for comparable public appointments.

Service Contracts

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

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

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of Advisory Board of Education Scotland. The information in this section of the Remuneration Report covering salary and pension entitlements is subject to audit, with the exception of the Remuneration Policy.

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

Board remuneration

| Officials | Salary (£'000) | | Pension benefits (to nearest £1000) | Total (£'000) | |
|---|-------------------------|---------|-------------------------------------|-------------------------|---------|
| | 2023-24 | 2022-23 | | 2022-23 | 2023-24 |
| Gayle Gorman Chief Executive (to 28 April 2023) | 20-25 FTE 125-130 | 125-130 | 48 | 20-25 FTE 125-130 | 170-175 |
| Gillian Hamilton Interim Chief Executive | 100-105 | 95-100 | 37 | 100-105 | 130-135 |
| Janie McManus Interim Chief Inspector | 90-95 | 85-90 | - | 90-95 | 85-90 |
| Ollie Bray Strategic Director | 85-90 | 85-90 | 33 | 85-90 | 115-120 |
| Craig Clement Strategic Director (Seconded) (to 30 June 2023) | 35-40 FTE 145-150 | 95-100 | - | 35-40 FTE 145-150 | 95-100 |
| Gill Ritchie Interim Strategic Director | 85-90 | 80-85 | 33 | 85-90 | 115-120 |
| Patricia Watson Interim Strategic Director | 50-55 FTE 90-95 | 75-80 | - | 50-55 FTE 90-95 | 75-80 |
| Maureen Hamilton Interim Strategic Director (from 1 May 2023) | 80-85 FTE 85-90 | - | - | 80-85 FTE 85-90 | - |
| David Gregory Interim Strategic Director (from 20 Nov 2023) | 30-35 FTE 80-85 | - | - | 30-35 FTE 80-85 | - |
| John Fyffe Non Exec Board Member | 5-10 | 5-10 | - | 5-10 | 5-10 |
| David Gemmell Non Exec Board Member | 0-5 | 0-5 | - | 0-5 | 0-5 |
| Raymond McCowan Non Exec Board Member | 0-5 | 0-5 | - | 0-5 | 0-5 |
| Aileen Ponton Non Exec Board Member | 0-5 | 0-5 | - | 0-5 | 0-5 |
| Lyndsay McRoberts Non Exec Board Member | - | 0-5 | - | - | 0-5 |

- *Gayle Gorman's departure date was 31 March 2023, her contract end was 28 April 2023. Gillian Hamilton was appointed as Interim Chief Executive from 31 March 2023.*
- *Accrued pension benefits for directors are not included in this table for 2023/24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.*
- *Craig Clement's secondment ended 30 June 2023*
- *Maureen Hamilton was appointed as Interim Strategic Director on 01 May 2023 and subsequent departure date was 28 March 2024*
- *David Gregory was appointed as Strategic Director on 20 November 2023*

Non-Executive Board member positions are fixed term appointments and are non-pensionable.

The actual figures for salaries and performance related pay fall within the bandings quoted above.

Salary

'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. It does not include amounts which are a reimbursement of expenses directly incurred in the performance of an individual's duties. This report is based on accrued payments made by Education Scotland and thus recorded in these accounts.

Benefits in Kind

No benefits in kind were paid in 2023-24.

Bonuses

The Scottish Government suspended non-consolidated bonus payments from 2011-12. No bonus payments were made in 2023-24.

Pension Entitlements

| Officials | Cash equivalent transfer value (CETV) at 31/3/23 £'000 |
|---|---|
| Gayle Gorman Chief Executive | 194 |
| Gillian Hamilton Interim Chief Executive | 145 |
| Janie McManus Interim Chief Inspector | 849 |
| Ollie Bray Strategic Director | 43 |
| Craig Clement Strategic Director | - |
| Gill Ritchie Interim Strategic Director | 229 |
| Patricia Watson Interim Strategic Director | 1000 |
| Maureen Hamilton Interim Strategic Director | - |
| David Gregory Interim Strategic Director | - |

- Accrued pension benefits for directors are not included in this table for 2023/24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.
- No Board members had partnership pension accounts.
- Non-Executive Board member positions are non-pensionable.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switch into **alpha** sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified

by the courts in the way that the 2015 pension reforms were introduced for some members, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to **alpha** have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member’s earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a

scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as at 31 March 2023 as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. Accrued pension benefits for directors are not included in this table for 2023/24 due to an exceptional delay in the calculation of these figures following the application of the public service pensions remedy.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Compensation for Loss of Office

No employees left under compulsory early retirement terms in the year 2023-24 (2022-23 Nil). No employees left under voluntary exit terms in the year 2023-24 (2022-23 Nil).

Settlement Agreements

There were no settlement agreements in 2023-24 (2022-23 Nil)

Fair Pay Disclosures

Education Scotland staff are Scottish Government employees and are paid in accordance with the [Public Sector Pay Strategy 2023-24](#). The key features of this policy are:

- the implementation of the real Living Wage rate of £10.90 per hour, including it being applied for internships and Modern Apprentices;
- a suggested cash underpin of £1,500 for public sector workers who earn £25,000 or less;
- Pay uplift for Chief Executives is capped at the same cash amount as the lowest paid;
- setting a pay award floor of 2%; and
- recommending a central metric of 3.5% and setting both an award ceiling and pay envelope maximum of 5% on business efficiencies and/or pay bill savings.

In addition, the 2023-24 Public Sector Pay Policy:

- continues a commitment to No Compulsory Redundancy.
- strongly encourages employers to work towards standardising to a 35-hour working week;
- introduces the requirement for employers to implement a Right to Disconnect;
- commits to delivering a 4 Day Working Week public sector pilot;
- retains discretion for individual employers to reach their own decisions about pay progression (limited to a maximum of 1.5% for Chief Executives), which continues to be out with the pay strategy limits but should be considered when considering affordability;
- maintains the suspension of non-consolidated performance related pay (bonuses);
- continues the expectation to deliver a 10% reduction in the remuneration packages for all new Chief Executive appointments; and
- commits to a review of the Chief Executive framework.

The highest paid director was the Chief Executive and banded remuneration was £100k-£105k (2022-23, £125k-£130k). This was 1.5 times (2022-2023, 2.0) the median remuneration of the workforce overall. The equivalent remuneration in the Scottish Government was £200k-£205k

(2022-23 £190k-£195k) which was 4.2 times (2022-23 4.5) the median remuneration of £48,013 (2022-23 £42,855).

In 2023-24, no employees (2022-23, 0) received remuneration in excess of the highest paid director. Remuneration ranged from £23,735 to banded remuneration of £100k-£105k. (2022-23, £22,182 to banded remuneration of £120k-£125k). Average remuneration for all staff, excluding the Chief Executive's salary, was £63,344 which is an increase of 6.7% from the previous year (2022-23 £59,386).

In 2023-24 the median remuneration of the workforce was £69,846 (2022-23, £65,276). The median salary is the top of the C1 band, as was 2022-23 as a number of staff are at the top of their bands and cannot move up.

The salary at the 25 percentile in 2023-24 is the second lowest of the 'B3' band pay scale. In 2022-23 it was the minimum of the 'B3' band pay scale, indicating staff have progressed up the pay band in FY23-24.

The salary at the 75 percentile in 2023-24 is at the maximum of the 'C2' pay band compared to 2022-23 when the 75 percentile was the maximum of the 'C3' band. The change reflects the increase in recruitment at a level lower than C3 during the year which has resulted in the movement to a lower band.

| | FY23/24 | FY22/23 | Movement |
|--|---------------------|---------------------|----------|
| Range of Staff Remuneration | 23,735 to 100k-105k | 22,182 to 125k-130k | n/a |
| Highest Earning Directors Remuneration | 100k-105k | 125-130k | 19.6% |
| Average Remuneration | 63,344 | 59,386 | 7% |

| | FY23/24 | FY22/23 | Movement |
|--------------------------------|---------|---------|----------|
| Median Salary | 69,846 | 65,276 | 7% |
| Ratio to highest paid Director | 1.5 | 2.0 | |
| 25 percentile | 45,855 | 41,642 | 10% |
| Ratio to highest paid Director | 2.2 | 3.1 | |
| 75 percentile | 83,460 | 80,434 | 4% |
| Ratio to highest paid Director | 1.2 | 1.6 | |

Staff Report

Staff Resources

The headcount persons employed by gender is shown in the table below:

| 2023-24 | All | Male | Female | Other |
|-----------------------|------------|-------------|---------------|--------------|
| Senior Civil Servants | 6 | 2 | 4 | 0 |
| Other permanent staff | 363 | 105 | 258 | 0 |
| Other staff | 25 | 9 | 7 | 9 |
| Total | 394 | 116 | 269 | 9 |

| 2022-23 | All | Male | Female | Other |
|-----------------------|------------|-------------|---------------|--------------|
| Senior Civil Servants | 6 | 1 | 5 | 0 |
| Other permanent staff | 359 | 106 | 253 | 0 |
| Other staff | 29 | 12 | 13 | 4 |
| Total | 394 | 119 | 271 | 4 |

| Staff costs | 2023-24 | | | 2022-23 |
|-------------------------------|-----------------|--------------|---------------|----------------|
| | £'000 | | | £'000 |
| | Permanent Staff | Others | Total | Total |
| Wages and salaries | 21,854 | 1,818 | 23,672 | 23,212 |
| Social security costs | 2,548 | 0 | 2,548 | 2,462 |
| Other pension costs | 6,308 | 0 | 6,308 | 5,864 |
| Total Net Costs | 30,710 | 1,818 | 32,528 | 31,538 |
| Other staff costs | | | | |
| Subscriptions and Memberships | 81 | 0 | 81 | 48 |
| Early severance costs | 0 | 0 | 0 | - |
| Holiday pay accrual | 179 | 0 | 179 | (65) |
| Total staff costs | 30,970 | 1,818 | 32,788 | 31,521 |

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as “alpha” – are unfunded multi-employer defined benefit schemes but Education Scotland is unable to identify its share of the underlying assets and liabilities.

The Scheme Actuary valued the PCSPS as at 31 March 2016 and the rates for 2023-24 are based on this valuation. You can find details in the [Civil Servant Pension Scheme Valuation Report](#)

For 2023-24, employers’ contributions of £6,191,572 were payable to the PCSPS (2022-23 £5,741,622) at one of four rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands.

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

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers’ contributions of £25,138 were paid (2022-23 £31,550) to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and ranged from 8% to 14.75%.

As an Agency of the Scottish Government, all Education Scotland Staff are Scottish Government employees and any existing pension liabilities will be met by the Scottish Government.

In addition to the exit packages below all the above information disclosed in the Remuneration Report with the exception of the Remuneration Policy (page 62) has been audited by Audit Scotland. The remaining sections below were reviewed by Audit Scotland to ensure they were consistent with the financial statements.

Sickness absence

Staff absences due to sickness are managed using Scottish Government guidance. For the 12 month period from 1 April 2023 to 31 March 2024, 2,467 working days were lost as a result of sickness absence which equates to 3.14% (2022-23 2,838 days, which equates to 3.70%).

Employees with disabilities

Education Scotland is committed to equality of opportunity for all employees. All disabled applicants who meet the minimum advertised criteria for a job vacancy will be invited to interview. Disabled candidates are guaranteed the chance to be assessed on their abilities in the same way as all applicants. Opportunities are made available equally to disabled members of staff to assist in their career development. Every effort will be made to retain people who become disabled. This may be done through supplying appropriate equipment or offering different work patterns. Education Scotland currently employ 13 members of staff who consider themselves disabled.

Equal opportunities and diversity

As an Agency of the Scottish Government, Education Scotland adheres to the Scottish Government policy on equal opportunities. All staff are treated equally regardless of sex, marital status, age, race, ethnic origin, sexual orientation, disability or religion. Education Scotland is committed to increasing the diversity of staff within the organisation to reflect the people of Scotland, and to valuing positively the different perspectives and skills of all staff and making full use of these in its work.

Employee involvement/consultation and wellbeing

Employees are kept informed about the organisation, its people and business through a range of activities, which includes a staff newsletter, regular face to face briefings with managers and attending events such as all staff conferences.

There is a partnership agreement and regular consultation with representatives of trade unions recognised by the Scottish Government. Staff take part in the Scottish Government Employee Survey and participate in task groups and project teams which contribute to the delivery of corporate initiatives.

Education Scotland is committed to ensuring equality of opportunity in respect of access to, and selection for learning and development activities in accordance with individual and team development needs, and our core purpose and strategic priorities. All full and part-time staff, including those on non-standard contracts, have access to learning and development as appropriate for successful performance in their respective roles.

Trade union facility time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 place a requirement on public sector employers to publish information relating to facility time taken by union representatives before 31 July each year. There are no separate arrangements in place for Education Scotland to publish information relating to facilities time and the requirements will

be covered within the main Scottish Government Annual Report and Accounts. However, the agency is committed to supporting strong partnership working.

Consultancy

Education Scotland had no expenditure on consultancy services during 2023-24 (2022-23 nil).

Exit Packages

No staff left on voluntary exits terms in 2023-24 (2022-23 nil). The current policy is for no compulsory redundancies.

Redundancy and other departure costs will be paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Scottish Government, in conjunction with Education Scotland, has agreed early retirements, the additional costs are met by the agency and not the Civil Service pension scheme. Ill health retirement costs are met by the pension scheme and are not included in this section.

Apprenticeship Levy

The apprenticeship levy, introduced in April 2017, is calculated as 0.5% of the organisation's pay bill minus a levy allowance, and is paid directly by the Scottish Government. Education Scotland has been charged £108,370 as its share of the levy.

Parliamentary Accountability Report

Fees and charges

Education Scotland follows the guidance outlined in the Scottish Public Finance Manual. Services provided to other bodies are charged at full cost.

| Organisation | Service provided | Cost of service | Charge for service |
|--------------------------|-------------------------|-----------------|--------------------|
| Scottish Funding Council | College review services | £1,026k | £1,026k |

The Scottish Funding Council pays Education Scotland for college reviews and reviews of specific subject areas within Scotland's colleges. The charge is set at a level to recover the full costs of providing the service. The income from the Scottish Funding Council was higher this year as funding was provided for Education Scotland's assistance in developing a new tertiary external review cycle for colleges and universities.

Losses and special payments

There was a loss of £5k on the disposal of assets. This was due to the residual value of video conferencing equipment from Endeavour House being written down. No debts were written off and there were no special payments made.

Regularity of Expenditure

Expenditure and income reported in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year, and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000.

Gifts

No gifts were awarded or received during the year.

Contingent Liabilities

There were no contingent liabilities at 31 March 2024.

Accounts Direction

The accounts have been prepared in accordance with a direction given by Scottish Ministers in accordance with section 19(4) of the Public Finance and Accountability (Scotland) Act 2000. The direction is provided at page 93.

Gillian Hamilton
Interim Chief Executive

Independent auditor's report to Education Scotland, 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 Education Scotland for the year ended 31 March 2024 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including 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 the body'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 Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 3 April 2024. My period of appointment is four years, covering 2023/24 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

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

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects:

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

Responsibilities for regularity

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

Reporting on other requirements

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

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

Other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

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

Tommy Yule, FCPFA
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Annual Accounts

Financial Statements

Statement of Comprehensive Net Expenditure for year ended 31 March 2024

| | Notes | 2023-24 £'000 | 2022-23 £'000 |
|---|---------|------------------|------------------|
| Operating Income | 4 | (1,188) | (1,194) |
| Other Income | 4 | (512) | (535) |
| Total Income | | (1,700) | (1,729) |
| Staff costs | 2 | 32,788 | 31,521 |
| Purchase of goods and services | 3.1 | 8,881 | 8,369 |
| Depreciation and impairment charges | 5 and 6 | 2,508 | 994 |
| Loss on disposal of assets | 5 | 5 | 0 |
| Grant payments | 3.2 | 2,568 | 3,143 |
| Provisions | 3.2 | 75 | (456) |
| Other Operating expenditure | 3.2 | 40 | 38 |
| Total Expenditure | | 46,865 | 43,609 |
| Comprehensive net expenditure for the year ended 31 March 2024 | | 45,165 | 41,880 |

The notes on pages 81-92 form part of these accounts.

Statement of Financial Position as at 31 March 2024

| | Notes | 2023-24 £'000 | 2022-23 £'000 |
|--|-------|------------------|------------------|
| Non-Current Assets | | | |
| Property plant and equipment | 5 | 5,259 | 6,083 |
| Intangible assets | 6 | 7,436 | 1,526 |
| Assets under development | 6 | 0 | 7,500 |
| Total non-current assets | | 12,695 | 15,109 |
| Current Assets | | | |
| Trade receivables | 7 | 324 | 28 |
| Prepayments | 7 | 396 | 526 |
| Grant Debtors | 7 | 7 | 51 |
| Accrued income | 7 | 4 | 7 |
| Other receivables | 7 | 39 | 0 |
| Total current assets | | 770 | 612 |
| Total assets | | 13,465 | 15,721 |
| Current liabilities | | | |
| Trade and other payables | 9 | (499) | (532) |
| Accruals and deferred income | 9 | (3,222) | (2,811) |
| Provisions | 10 | (30) | 0 |
| Lease commitment | 9 | (860) | (821) |
| Total current liabilities | | (4,611) | (4,164) |
| Non-Current liabilities | | | |
| Provisions | 10 | (1,208) | (1,133) |
| Lease commitment | 9 | (4,354) | (5,159) |
| Total noncurrent liabilities | | (5,562) | (6,292) |
| Total assets less total liabilities | | 3,292 | 5,265 |
| Taxpayer equity and other reserves | | | |
| General Fund | | 3,292 | 5,265 |
| Total taxpayers equity | | 3,292 | 5,265 |

Gillian Hamilton Interim Chief Executive

The notes on pages 81-92 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2024

| | Notes | 2023-24 £'000 | 2022-23 £'000 |
|---|-------|------------------|------------------|
| Cash flows from operating activities | | | |
| Comprehensive net expenditure for the year | | (45,165) | (41,880) |
| Adjustment for non-cash transactions: | | | |
| Depreciation | 5,6 | 2,508 | 994 |
| Audit fee | 3.2 | 40 | 38 |
| Loss on disposal of assets | 5 | 5 | 0 |
| Movements in working capital: | | | |
| (Increase)/Decrease/ in trade and other receivables | 7 | (158) | 136 |
| Increase/ (Decrease) in trade and other payables | 9 | (463) | 5,782 |
| Increase/(Decrease) in provisions | 10 | 105 | (1,374) |
| Net cash outflow from operating activities | | (43,128) | (36,304) |
| Cash flows from investing activities | | | |
| Purchase of property, plant and equipment | 5 | 0 | (1) |
| Capitalisation of future lease payments (IFRS 16) | 5 | 0 | (6,853) |
| Purchase of intangible assets | 6 | (25) | (2,250) |
| Release of capital provision | 10 | 0 | 917 |
| Net cash outflow from investing activities | | (25) | (8,187) |
| Cash flows from financing activities | | | |
| Funding from Scottish Government | | 43,152 | 44,491 |
| Net increase/(decrease) in cash and cash equivalents in the period | 8 | 0 | 0 |

The notes on pages 81-92 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

| | | General Fund |
|--|--------------|---------------------|
| | Notes | £'000 |
| Balance as at 31 March 2023 | | 5,265 |
| Net funding | | 43,152 |
| Non-cash charges - auditors remuneration | 3.2 | 40 |
| Comprehensive net expenditure for the year | | (45,165) |
| Balance as at 31 March 2024 | | 3,292 |

| | | General fund |
|--|--------------|---------------------|
| | Notes | £'000 |
| Balance as at 31 March 2022 | | 2,616 |
| Net funding | | 44,491 |
| Non-cash charges - auditors remuneration | 3.2 | 38 |
| Comprehensive net expenditure for the year | | (41,880) |
| Balance as at 31 March 2023 | | 5,265 |

The notes on pages 81-92 form part of these accounts.

Notes to the Financial Statements

1. Accounting policies

In accordance with the Accounts Direction issued by Scottish Ministers under section 19(4) of the *Public Finance and Accountability (Scotland) Act 2000*, (reproduced at the end of the notes to the accounts), these financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of Education Scotland for the purpose of giving a true and fair view has been selected. The particular policies adopted by Education Scotland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The accounts are prepared using accounting policies and, where necessary, estimation techniques, which are selected as the most appropriate for the purpose of giving a true and fair view in accordance with the principles set out in International Accounting Standard 8: Accounting Policies, Changes in Accounting Estimates and Errors.

1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of non-current assets to fair value as determined by the relevant accounting standard and in accordance with the IFRS based Government Financial Reporting Manual (FReM).

1.2 Going concern

The results of the Statement of Comprehensive Net Expenditure derive from operating activities all of which are continuing albeit that future delivery will be via new public bodies and therefore the financial statements have been prepared in a going concern basis.

On 9 March 2022 the Cabinet Secretary for Education and Skills announced that three national organisations were to be created. These are:

- A new public body which will replace the Scottish Qualifications Authority (SQA) and will be responsible for developing and awarding qualifications.
- A national agency for education which will replace Education Scotland and will provide improved support and professional learning to teachers and schools, and provide advice and guidance on curriculum, assessment, learning and teaching.
- A new and independent inspectorate body.

Education Scotland and SQA will continue to deliver their functions while the new bodies are being developed, ensuring continuity for learners, including those sitting exams. Legislation to establish the new Inspectorate body is in progress.

1.3 Property, plant and equipment

All property, plant and equipment (PPE) assets which have a useful life of more than one year are accounted for as non-current assets, unless they are deemed to be held for sale. PPE assets comprise finance leases, leasehold improvements, IT Systems, Plant and Equipment, and Vehicles. They are capitalised at their cost of acquisition and installation. Plant and equipment assets that have short useful lives or low values or both are reported at depreciated historic cost as a proxy for fair value.

The minimum level of capitalisation of a PPE asset is £1,000. Computer equipment includes individual assets whose costs fall below the threshold, but as they are of a similar nature, are grouped together and capitalised.

Education Scotland does not own any land or buildings, however, from 1 April 2022 future lease payments have been recognised as Right of Use (RoU) asset(s) together with a corresponding lease liability in the Statement of Financial Position. Charges for the rental of accommodation are made by depreciating the value of future lease payments.

Subsequent costs which are considered capital are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Education Scotland and the cost can be measured reliably. The carrying amount of any replaced parts is derecognised. All other repairs and maintenance are charged to the statement of comprehensive net expenditure during the financial period in which they are incurred.

1.4 Intangible Assets

Intangible Assets, such as ICT Software Licences and ICT Software, which have a useful life of more than one year are accounted for as non-current assets. They are valued at cost of acquisition and installation and are amortised on a straight line basis over the useful life of the asset. Intangible assets are reviewed annually to ensure that the value of the asset is not impaired and that the carrying amount equals the value in use (IAS36).

Intangible assets under development are capitalised at cost of acquisition and installation. An asset under development is classed as operational at the point at which the asset is capable of operating in the manner intended. Amortisation does not begin until the asset comes into use. Future economic benefit has been used as the criteria to assess whether an intangible asset meets the definition and recognition criteria of IAS 38 where assets do not generate income. IAS 38 defines future economic benefit as 'revenue from the sale of products or services, cost savings, or other benefits resulting from the use of the asset by the entity'.

The minimum level of capitalisation for intangible assets is £1,000. Software includes individual assets whose costs fall below the threshold, but as they are of a similar nature, are grouped together and capitalised.

1.5 Depreciation and Amortisation

Depreciation is provided at rates calculated to write off the valuation of non-current assets by equal instalments over the expected useful lives of the assets concerned. The expected useful lives are as follows:

| | |
|------------------------|---|
| Leases | The lease term |
| Leasehold improvements | The shorter of the asset life or remaining lease term |
| Furniture and fittings | 10 years |
| Vehicles | 5 years |
| Plant and equipment | 5 years |
| Photocopiers | 3 years |
| IT equipment | 3 years |

Intangible assets are amortised over the useful economic life.

Software licences are amortised over the shorter of the term of the licence and the useful economic life.

Depreciation is not charged in the month of acquisition but is charged over the useful economic life and in the month of disposal. Depreciation/ amortisation on assets under development does not begin until the asset comes into use.

1.6 Value added tax (VAT)

Education Scotland receives funding from the Scottish Government Education and Skills Portfolio to meet expenditure incurred, inclusive of VAT. However, in order to comply with Government Accounting Regulations and normal commercial practice, operating costs are stated net of VAT where VAT is recoverable by the agency.

Education Scotland is registered for VAT as part of the Scottish Government, which is responsible for recovering VAT from HM Revenue and Customs on behalf of the agency.

1.7 Short Term Employee benefits

International Accounting Standard (IAS) 19 requires that organisations recognise a liability when employees provide a service in exchange for a benefit which will be paid at a future date. Education Scotland recognises the cost of annual leave and flexible working time which has been earned but not taken by employees at the end of the year. The cost for the year is based on the annual leave and flexi balances which are carried forward as at 31 March 2024.

1.8 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme. The defined benefit schemes are unfunded and are non-contributory except in respect of dependents benefits. The agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. Relevant disclosures are reported in the Staff Report.

1.9 Operating income

The main source of operating income is the income received in respect of the service level agreement held with the Scottish Further and Higher Education Funding Council (SFC). Income is recognised when the amounts can be reliably measured and services have been rendered and/or goods dispatched. Where income is received in advance and services have not yet been performed, income is deferred.

1.10 Leases

IFRS 16 (Leases) was implemented on 1 April 2022. The effect of this is to reclassify leases which were previously treated as operating leases, requiring capitalisation of the underlying assets together with a corresponding lease liability in the Statement of Financial Position. From this date leases have been reviewed to determine if they meet the definition of a 'Right of Use' (RoU) asset. Where a lease is recognised as a RoU asset, lease payments are no longer made through the Statement of Comprehensive Net Expenditure (SoCNE) and instead are accounted for by charging depreciation on the RoU asset and interest on the liability (See note 10). The budgeting treatment has been updated to reflect the change in accounting.

1.11 Provisions and Contingent Liabilities

IAS 37 Provisions, Contingent Liabilities and Contingent Assets applies in full, and in these accounts provisions are made for legal or constructive obligations which are of uncertain timing or amount at the statement of financial position date.

Provisions are made where an event has taken place which gives the agency a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Statement of Comprehensive Net Expenditure in the year that the agency becomes aware of the obligation, and are measured at the best estimate at the 31 March 2024 of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of Financial Position. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits is required, the provision is reversed and credited back to the relevant service line.

A contingent liability arises where an event has taken place that gives the agency a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the agency. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Statement of Financial Position but are disclosed as a note to the accounts.

1.12 Critical Accounting Estimates and Judgements

The preparation of the accounts requires that judgements, estimates and assumptions are made which affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Information about critical judgements in applying accounting policies that have the most significant effects on the amounts recognised in the accounts is as follows:

Dilapidations

Dilapidation costs are payable when exiting leased accommodation in order to bring the property back to the original state. The provision for the Optima building is based on the estimate provided by the landlord whilst the dilapidation provision for Denholm House is based on an estimate provided by Scottish Government Property Division. Actual costs may differ from these estimates.

Employee benefit accrual

Calculation of the employee benefits is based on applying similar pay points within pay bands for each grade of staff. However, individual staff will be at different points on the pay scales and therefore the estimated costs is likely to differ from the cost if calculated at the level of specific staff in post.

'Right of Use' property assets

The calculation for 'Right of Use' assets and liabilities is based on the current estimate of the most likely term of the lease. This will include any lease extensions where these are likely to be exercised. At lease break points Education Scotland may or may not exit the lease and this will be dependent on factors existing at some point in the future. Where the estimated term of the lease changes the calculation for the 'Right of Use' asset will be updated.

1.13 Trade payables/receivables

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method. Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less provision for any impairment. A provision for impairment of trade receivables is made where

there is objective evidence Education Scotland will not be able to collect all amounts due under the original terms of the contract.

1.14 Financial instruments

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

1.15 New accounting standards

All new standards issued and amendments made to existing standards are reviewed by Financial Reporting and Advisory Board (FRAB) for subsequent inclusion in the FReM which is in force for the year in which the changes become applicable.

2. Staff

Total staff costs for the year were £32.788m (2022-23 £31.521m)

Details of staff numbers and costs are provided in the staff report at page 69-70.

3. Purchase of Goods and Services

3.1 Costs

| | 2023-24 | 2022-23 |
|---|--------------|--------------|
| | £'000 | £'000 |
| SWAN | 880 | 966 |
| Glow | 3,051 | 3,137 |
| Practitioner events | 193 | 117 |
| External advice | 141 | 65 |
| Contractors | 1,359 | 1,171 |
| FE Associate members costs | 0 | 9 |
| Lay member costs | 4 | 1 |
| Travel and Subsistence | 1,220 | 857 |
| Training costs | 42 | 41 |
| Reports and publications | 19 | 35 |
| Rent, rates, utilities and maintenance | 1,152 | 1,140 |
| Advertising costs (including recruitment) | 19 | 49 |
| IT support | 16 | 20 |
| IT maintenance and consumables | 660 | 708 |
| Legal costs | 33 | 1 |
| Telecoms | 1 | 1 |
| Postage | 4 | 7 |
| Stationery | 9 | 7 |
| Copier Rental | 6 | 5 |
| Catering | 25 | 8 |
| Health and Safety | 22 | 3 |
| Books and periodicals | 1 | 4 |
| Other office Expenditure | 24 | 17 |
| | 8,881 | 8,369 |

3.2 Other Operating Expenditure and Non-cash charges

2023-24 2022-23

| | | |
|-------------------------------|---------------|---------------|
| | £'000 | £'000 |
| Grants | 2,568 | 3,143 |
| Audit fee | 40 | 38 |
| Provision created in the year | 75 | 43 |
| Provision utilised in year | 0 | (119) |
| Provision written back | 0 | (380) |
| | 2,683 | 2,725 |
| Total (3.1 and 3.2) | 11,564 | 11,094 |

4. Income

| | | |
|---|--------------|--------------|
| | 2023-24 | 2022-23 |
| | £'000 | £'000 |
| SFC Income | 1,026 | 993 |
| SWAN reimbursements for additional services | 162 | 201 |
| Total Operating Income | 1,188 | 1,194 |
| Creative Scotland | 44 | 136 |
| The Wood Foundation | 326 | 195 |
| Accommodation receipts | 93 | 79 |
| Other income | 49 | 125 |
| Total Other Income | 512 | 535 |
| Total Income | 1,700 | 1,729 |

The largest source of income received is from the Scottish Funding Council for services provided under a Service Level Agreement. The SLA sets out Education Scotland's responsibilities for undertaking external review of colleges, reporting on specific areas and themes, as well as professional support and improvement activities. The aim is to recover the full cost of carrying out these activities. Costs are recovered by charging the full cost for each day spent carrying out SLA work.

Education Scotland arranges for additional services to be provided under the SWAN contract at the request of Local Authorities and the costs of the additional services are recharged.

Accommodation receipts are now shown in a separate line due to the change in accounting policy for leases.

5. Property plant and equipment

| | | | | | |
|------------------------|---------------------------------|-----------------------------------|--------------------------------|-----------------------|--------------|
| | Right of Use | | | | |
| | Office Accommodation | Leasehold Improvements | Plant and Equipment | IT systems | Total |
| Cost | £000 | £000 | £000 | £000 | £000 |
| At 1 April 2023 | 6,853 | 21 | 343 | 335 | 7,552 |

| | | | | | |
|-------------------------|--------------|----------|----------|------------|--------------|
| Additions | 0 | 0 | 0 | 75 | 75 |
| Disposals | (73) | (14) | (335) | (24) | (446) |
| At 31 March 2024 | 6,780 | 7 | 8 | 386 | 7,181 |

Depreciation

| | | | | | |
|-------------------------|--------------|-----------|------------|------------|--------------|
| At 1 April 2023 | 882 | 18 | 332 | 237 | 1,469 |
| Charge for year | 810 | 0 | 2 | 81 | 893 |
| Disposals | (73) | (14) | (329) | (24) | (440) |
| At 31 March 2024 | 1,619 | 4 | 5 | 294 | 1,922 |

Net Book Value

| | | | | | |
|------------------|-------|---|----|----|-------|
| At 31 March 2024 | 5,161 | 3 | 3 | 92 | 5,259 |
| At 31 March 2023 | 5,971 | 3 | 11 | 98 | 6,083 |

| | Right of Use Office Accommodation | Leasehold Improvements | Plant and Equipment | IT systems | Total |
|--------------------------|--|-----------------------------------|--------------------------------|-----------------------|----------------|
| Cost | £000 | £000 | £000 | £000 | £000 |
| At 1 April 2022 | 0 | 1,344 | 343 | 486 | 2,173 |
| Adjusted opening balance | 6,853 | 1,344 | 343 | 486 | 9,026 |
| Additions | 0 | 0 | 0 | 1 | 1 |
| Disposals | 0 | (1,323) | 0 | (152) | (1,475) |
| At 31 March 2023 | 6,853 | 21 | 343 | 335 | 7,552 |

Depreciation

| | | | | | |
|-------------------------|------------|--------------|------------|------------|----------------|
| At 1 April 2022 | 0 | 1,336 | 330 | 284 | 1,950 |
| Charge for year | 882 | 5 | 2 | 105 | 994 |
| Disposals | 0 | (1,323) | 0 | (152) | (1,475) |
| At 31 March 2023 | 882 | 18 | 332 | 237 | 1,469 |

Net Book Value

| | | | | | |
|------------------|-------|---|----|-----|-------|
| At 31 March 2023 | 5,971 | 3 | 11 | 98 | 6,083 |
| At 31 March 2022 | 0 | 8 | 13 | 202 | 223 |

6. Intangible Assets

| | Software Licences | Other Software | Assets Under Development | Total |
|------------------------|------------------------------|---------------------------|-------------------------------------|--------------|
| Cost | £,000 | £,000 | £,000 | £,000 |
| At 1 April 2023 | 0 | 1,526 | 7,500 | 9,026 |

| | | | | |
|-------------------------|----------|--------------|----------|--------------|
| Additions | 0 | 25 | 0 | 25 |
| Disposals | 0 | 0 | 0 | 0 |
| Impairment | 0 | 0 | 0 | 0 |
| Transfer in | 0 | 7,500 | 0 | 7,500 |
| Transfer out | 0 | 0 | (7,500) | (7,500) |
| At 31 March 2024 | 0 | 9,051 | 0 | 9,051 |

Amortisation

| | | | | |
|-------------------------|----------|--------------|----------|--------------|
| At 1 April 2023 | 0 | 0 | 0 | 0 |
| Charge for year | 0 | 1,615 | 0 | 1,615 |
| Disposals | 0 | 0 | 0 | 0 |
| At 31 March 2024 | 0 | 1,615 | 0 | 1,615 |

Net Book Value

| | | | | |
|------------------|---|-------|-------|-------|
| At 31 March 2024 | 0 | 7,436 | 0 | 7,436 |
| At 31 March 2023 | 0 | 1,526 | 7,500 | 9,026 |

| | Software Licences £,000 | Other Software £,000 | Assets Under Development £,000 | Total £,000 |
|-------------------------|-------------------------------|----------------------------|--------------------------------------|----------------|
| Cost | | | | |
| At 1 April 2022 | 79 | 0 | 8,298 | 8,377 |
| Additions | 0 | 163 | 1,481 | 1,644 |
| Disposals | (79) | 0 | 0 | (79) |
| Impairment | 0 | 0 | 0 | 0 |
| Transfer in | 0 | 1,363 | (1,363) | 0 |
| Transfer out | 0 | 0 | (916) | (916) |
| At 31 March 2023 | 0 | 1,526 | 7,500 | 9,026 |

Amortisation

| | | | | |
|-------------------------|----------|----------|----------|----------|
| At 1 April 2022 | 79 | 0 | 0 | 79 |
| Charge for year | | | | |
| Disposals | (79) | 0 | 0 | (79) |
| At 31 March 2023 | 0 | 0 | 0 | 0 |

Net Book Value

| | | | | |
|------------------|---|-------|-------|-------|
| At 31 March 2023 | 0 | 1,526 | 7,500 | 9,026 |
| At 31 March 2022 | 0 | 0 | 8,298 | 8,298 |

Assets Under Development

Education Scotland was allocated capital budget over three years (2020-21, 2021-22 and 2022-23) to implement an organisational transformation project. Part of this work involved the creation of a digital asset to provide support in the following areas:

- Customer Relationship Management (CRM) system;
- Catalogue of professional learning resources;
- Digital tool for event management;
- Web channels.

All elements of the project are now in use and amortisation started during 2023-24.

7. Trade receivables, financial and other assets

| | 2023-24 £'000 | 2022-23 £'000 |
|--|------------------|------------------|
| Amounts falling due within one year | | |
| Trade receivables | 324 | 28 |
| Prepayments | 396 | 526 |
| Grant Debtors | 7 | 51 |
| Accrued income | 4 | 7 |
| Other receivables | 39 | 0 |
| | 770 | 612 |
| | | |
| Central government debtors | 0 | 0 |
| Local government debtors (including schools) | 7 | 51 |
| Other debtors | 763 | 561 |
| | 770 | 612 |

8. Cash and cash equivalents

There were no cash or cash equivalent balances in 2023-24 (2022-23 nil).

9. Trade payables and other liabilities

| | 2023-24 £'000 | 2022-23 £'000 |
|--|------------------|------------------|
| Amounts falling due within one year | | |
| Trade payables | 499 | 532 |
| Accruals | 3081 | 2,788 |
| Deferred income | 141 | 23 |
| Lease commitment | 860 | 821 |
| | 4,581 | 4,164 |
| | | |
| Central government creditors | 41 | 36 |
| Local government creditors (including schools) | 991 | 1,015 |
| Other creditors | 3,549 | 3,113 |
| | 4,581 | 4,164 |

| | 2023-24 £'000 | 2022-23 £'000 |
|---|------------------|------------------|
| Amounts falling due in over one year | | |
| Lease commitment | 4,354 | 5,159 |
| Other creditors | | |
| | 4,354 | 5,159 |

Other creditors

4,354

5,159

10. Provision for liabilities and charges

| | VAT (Capital) £'000 | Other £'000 | Total £'000 |
|------------------------------------|---------------------------|----------------|----------------|
| Balance as at 1 April 2023 | 0 | 1,133 | 1,133 |
| Provisions created in year | 0 | 105 | 105 |
| Provisions utilised in year | 0 | 0 | 0 |
| Provisions written back | 0 | 0 | 0 |
| Balance as at 31 March 2024 | 0 | 1,238 | 1,238 |

| | VAT (Capital) £'000 | Other £'000 | Total £'000 |
|------------------------------------|---------------------------|----------------|----------------|
| Balance as at 1 April 2022 | 917 | 1,589 | 2,506 |
| Provisions created in year | | 43 | 43 |
| Provisions utilised in year | | (119) | (119) |
| Provisions written back | (917) | (380) | (1,297) |
| Balance as at 31 March 2023 | 0 | 1,133 | 1,133 |

Analysis of timings of provisions

| | 2023-24 £'000 | 2022-23 £'000 |
|-----------------------------------|------------------|------------------|
| Payable in one year | 30 | 0 |
| Payable between 2-5 years | 0 | 0 |
| Payable between 6-10 years | 1,208 | 1,133 |
| Total | 1,238 | 1,133 |

Other Provisions

A provision has been created for the dilapidation costs which are due at the end of the accommodation leases for Optima Building and Denholm House. This is to cover the costs of returning the accommodation to the landlord in the condition set out in the terms of the lease.

11. Leasing commitments

Education Scotland does not own any land or buildings and leases its office accommodation. IFRS 16 (Leases) has been applied from 1 April 2022 and the effect of this is to reclassify

leases which were previously treated as operating leases, requiring capitalisation of the underlying assets.

Within Education Scotland's accounts, lease payments for 'Right of Use' assets are no longer made though the Statement of Comprehensive net Expenditure (SoCNE) and instead future lease payments are recognised as a Right of Use (RoU) asset(s) together with a corresponding lease liability in the Statement of Financial Position. Charges for the rental of accommodation are made by depreciating the value of future lease payments.

Education Scotland uses office space within Optima (Glasgow), Denholm House (Livingston), Compass House (Dundee), Longman House (Inverness) and Huntly Street (Aberdeen). Each of the leases has been reviewed to confirm whether or not the terms of the lease reflect a 'Right of Use' asset.

Optima and Denholm House have been classified as conferring 'Right of Use' status. However, for the other accommodation Education Scotland has been allocated a percentage share of the space and not a designated area which is within the organisation's control. Therefore Compass House, Longman House and Huntly Street continue to be treated as operating leases.

At 31 March 2024, Education Scotland was committed to making the following cash payments in respect of building leases.

| | 2023-24 | 2022-23 |
|--|----------------|----------------|
| | £'000 | £'000 |
| Buildings | | |
| Not later than one year | 860 | 821 |
| Later than one and not later than five years | 3,395 | 3,394 |
| Later than five years | 1,207 | 2,067 |
| Total Present Value of obligations | 5,462 | 6,282 |

12. Related party transactions

Education Scotland is an Executive Agency of the Scottish Government Education and Skills Portfolio, which is therefore regarded as a related party. During the year, Education Scotland had a number of material transactions with the Scottish Government. In addition, Education Scotland has had a small number of various material transactions with other Government Departments and other central Government bodies, such as the Scottish Funding Council. Further information on the agreement with the Scottish Funding Council is at the Parliamentary Accountability Report.

Education Scotland hosts the Community Learning and Development Standards Council. The CLD Standards Council aims to govern itself and manage its own business as a professional body, on the basis of a [Framework Agreement](#) with Education Scotland, and carry out the remit set for it by Scottish Ministers.

No board member, key manager or other related parties has undertaken any material transactions with Education Scotland during the year. A [Register of Interests](#) for Non-Executive Board Members is published on Education Scotland's website.

Total remuneration paid to senior management is shown in the remuneration report at page 62.

13. Capital commitments

There were no capital commitments as at 31 March 2024 (31 March 2023: nil).

14. Contingent Liabilities

There were no contingent liabilities existing at 31 March 2024 (31 March 2023: nil).

15. Losses and special payments

There were no losses and special payments during 2023-24.

16. Post balance sheet events

The Education (Scotland) Bill was published on the Scottish Parliament website on 5 June 2024. This is the beginning of the process of the Bill being scrutinised by Parliament. The Cabinet Secretary for Education and Skills also provided an update on the future of Education Scotland.

The new inspectorate is to be called His Majesty's Inspectorate of Education. Education Scotland will remain as the national education agency but will be refocussed with curriculum as its primary focus and providing curriculum design, delivery and improvement which will cover the provision of resources to support high quality learning and teaching.

The Accountable Officer authorised these financial statements for issue 27 June 2024.



Education Scotland

Direction by the Scottish Ministers

1. The Scottish Ministers, in accordance with section 19(4) of the *Public Finance and Accountability (Scotland) Act 2000* hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2012, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers

Dated 10 January 2012

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