

CHARITY NO: SC051305

COMPANY NO: SC677016

**RESEARCH DATA SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023**

RESEARCH DATA SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

	PAGE
Reference and Administrative information	1
Report of the Trustees	2 – 14
Independent Auditor's Report	15 - 19
Statement of Financial Activities	20
Balance Sheet	21
Cashflow Statement	22
Notes to the Financial Statements	23 - 30

RESEARCH DATA SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Paul Boyle Scott Heald Mark Parsons Martin Sinclair (appointed 19/01/2023) Julie Fitzpatrick (appointed 21/09/2022) Jill Pell (appointed 22/08/2022)
Chief Executive	Roger Halliday
Principal Office	Room 3.41, Bayes Centre 47 Potterrow Edinburgh EH8 9BT
Charity Number	SC051305
Company Number	SC677016
Independent Auditors	Wylie & Bisset (Audit) Ltd 168 Bath Street Glasgow G2 4TP
Bankers	Royal Bank of Scotland Edinburgh Corstorphine 239 St John's Road Edinburgh EH12 7XA
Solicitors	MacRoberts 10 George Street Edinburgh EH2 2PF

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

The trustees are pleased to present their annual Trustees' report together with the financial statements of the charity for the period ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The legal and administrative information on page one forms part of this report.

Governance and Administrative details

The legal and administrative information on page one forms part of this report. The organisation is a company limited by guarantee and was incorporated as a registered Charity (SC051305) and registered Company (SC677016) on 8 October 2020. The organisation is governed by its Articles of Association created September 2021 and updated August 2022.

It's members are:

The Scottish Ministers
Public Health Scotland
The University of Edinburgh
The University of Glasgow (from August 2022)
The University of Dundee (from August 2022)
The University of Aberdeen (from August 2022)

National Records of Scotland shall not be a member but shall have the right to be informed of and arrange for an individual to attend on its behalf at General Meetings and meetings of the Trustees.

Our current Trustees are detailed on page one. The number of Trustees shall be not less than three and no more than ten. The Board of Trustees meets four times a year and supports RDS's directors in adopting the right long-term strategy and priorities, assesses company performance, monitors key risks and ensures resources are managed effectively. It is supported by two sub-committees dealing specifically with Finance, Audit and Risk and Remuneration and Nominations.

Roger Halliday, Chief Executive Officer of RDS, serves as Company Secretary since date of incorporation.

Objectives and activities

Research Data Scotland is now in its second year of operation as an independent organisation and has achieved a significant amount in building and developing the organisation in that time. We continue to develop our organisation; the services we will offer; our approaches to engaging potential users, customers and broader engagement with the data sector, academia, and the public; our internal capacity; the secure information governance required to deliver on our strategic objectives safely; and our approaches to governance, financial management, income generation and risk identification and mitigation.

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Vision & Mission

Our vision is to promote and advance health and social wellbeing in Scotland by enabling access to public sector data about people, places and businesses, and creating the conditions for collaborative data-driven research and innovation in the public good using that data.

To achieve our vision, RDS needs to coordinate access to the excellent data already collected about people, places, and businesses in Scotland, helping researchers and analysts to access that data in a timely and cost-effective way, enable working across boundaries to collaborate on common datasets, and access to the analytical tools they need to bring cutting edge insights that inform great decisions. We will enable research on different scales: from large international studies, to simple and quick analyses of individual datasets, and support people to use the latest data science and geospatial approaches.

RDS will build a portfolio of research data assets that are held securely with public support and enable these datasets to be up to date and accessed at pace. RDS will introduce new services that helps organisations to understand the impact of decisions they make and better hones their improvement of wellbeing and equalities.

These values will steer our decision making, and are those we expect employees, partners, associates, and Board members to uphold.

We act with **integrity**: we keep front and centre of our work the public value of the decisions we are supporting through data and intelligence acting in honourable ways in our decisions at all times.

We are **transparent**: we will proactively share information, insights and innovations so that we learn faster together and build trust in what we do.

We act with **courage**: we believe that we can make things better, will be prepared to try new things, embrace ambiguity and challenge the status quo to create a new and thriving service that benefits the public, public bodies, the 3rd sector, scientific discovery and industry.

We are **collaborative**: we deliver better results when we work in a truly interdisciplinary and "once for Scotland" way, and are transparent and respectful of how we keep the public informed about use of their data

We act with **humility**: we have a lot to learn from others; and aim to be open-minded about the gaps in our knowledge, led by listening to the users of our services, our partners, and the public.

Principles

Our mission is underpinned by a commitment to the public good as well as to safety and security. For the public good and our own performance, we will be guided by Scotland's National Outcomes, part of the National Performance Framework, in addition to the following seven principles:

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Strategic Values (Continued)

Public good

1. We will only enable access to data for research that is for the public good and considers equalities.
2. Firms that access data through us for research in the public good will share any commercial benefits back with public services.
3. We will be transparent about what data we provide access to and how it is being used for public benefit.
4. Our work will be user-led and solution-focussed.

Safety, security and trust

1. We will ensure that researchers and RDS staff can only access data once it is deidentified.
2. We will ensure that all data about people, places or businesses is always kept in a controlled and secured environment.
3. Aligned with the Scottish data strategy, we will support people's appropriate choice over the use of their data in research.

Strategic Objectives

To achieve our vision and mission by 2026 we need to have:

- Undertaken significant service transformation that makes the process of data acquisition from data controllers and its curation, and researcher access and linkage quicker and cheaper whilst maintaining public trust.
- Made available a much wider range of data and curated linked research data resources,
- Developed a wider range of valuable data services.
- Created a simpler data governance model that clarifies what kinds of use can be rapidly approved, enabling researchers then to design projects which fit with the requirements of data owners. We need to have established greater consistency between data owners in their position on appropriate use of the data.
- Worked collaboratively with Scottish Government, HDR, Regional Safe Havens and other partners to define and realise improved Information Governance and data access processes in Scotland that align with other services within the UK.
- Support the federation of Trusted Research Environments and datasets to maximise data security minimise the time to access datasets from multiple data controllers
- Developed a sustainable model for running and continually developing the RDS service.
- Established ourselves as the Scottish researcher data service of choice to UK research funding bodies, partnering to bring in significant investment to Scotland and being seen as an international exemplar of a secure research data service.
- Tangible further examples of investment into Scotland because of the RDS offer. This requires RDS to work with Scottish Government, Scottish Trade International and a number of other partners to establish a data driven innovation offer to potential investors that is rooted in use of data for public benefit.

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Our Approaches

While RDS is set up to enable improvements to health and social wellbeing, doing so will require data far beyond healthcare. As such, we need to be developing datasets, associated services and improving the quality/speed of access and use together with others across Scotland who provide similar services, and simplifying the processes and routes for access to data for researchers. Our model will be one where RDS provides system leadership and co-ordination, contracting with specialist partners, but doing things “once for Scotland” where appropriate where this allows other partners to focus on the strengths and expertise they uniquely bring. We will be pragmatic and tactical in this approach taking decisions that will benefit the whole rather than a single organisation. As a first step, we have established a collaboration agreement to enable this with Scotland’s Regional Data Safe Havens that bring together Universities and the local NHS to provide a range of services around detailed healthcare data.

In terms of how we will deliver, we need to

- Ensure that the public supports the approaches we are taking through robust and systematic public engagement and transparency.
- Engage with groups representing privacy concerns.
- Reach wider to establish a range of collaborative arrangements that make the most of the data and expertise we have in Scotland.
- Be user led in how we develop new services and data offerings.
- Take every opportunity to promote inclusion and equality
- Continue to look internationally for best practice in running a Trusted Research Environment and an innovating data organisation.

Activities

Research Data Scotland (RDS) made significant progress in the last year, with the input and support of our partner organisations

Strengthening collaboration, demonstrating trustworthiness.

At the heart of what we do is the trust from the public, and data owners to handle their data responsibly. We have established an approach Public engagement is key to using data for research (researchdata.scot) for involving and engaging the public, bringing together a network of people around this topic, establishing a small fund to promote innovation, and collaborated with Administrative Data Research (ADR) Scotland on a deliberative public panel. We have also launched a public engagement fund awarding grants totalling £56,000, and started to play a role in wider activities, such as Data & Intelligence Network, led by Scottish Government (SG); and Public Engagement in Data Research Initiative (PEDRI) led by Health Data Research UK (HDR UK).

The services RDS delivers will be carried out by RDS founding partners: Public Health Scotland (PHS), National Records of Scotland (NRS), and Edinburgh Parallel Computing Centre (EPCC). We have worked with them to clarify roles and system wide priorities. This includes establishing a Scottish Data for Research Alliance to prioritise and deliver system improvements.

Important members of this Alliance are the teams delivering the ADR Scotland programme (Scottish Government and the Scottish Centre for Administrative Data Research). We have confirmed a significant role for RDS in delivering data to be used in the programme.

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Strengthening collaboration, demonstrating trustworthiness (continued)

We have mapped the network of RDS stakeholders and put in place arrangements for engagement and communications with those people. This has included running a quarterly user and stakeholder forum and introducing a monthly newsletter to over 800 people on our mailing list.

RDS has been collaborating with Scottish Government on a number of policy programmes. For example, supporting the unlocking value of data programme, pandemic preparedness, the data and intelligence network, and equalities data improvement programme. In particular, RDS has been supporting developments in the health innovation space: contributing to the health and care data strategy, National Programme for Information Governance and Life Sciences Industry Leadership Group programme.

The four NHS/academic Regional Safe Havens in Scotland provide secure data access services using local health and care data. In early 2022 we established a collaboration agreement that outlines how we will work together to align data, data services, communications, and some processes. Universities associated with Regional Safe Havens in Scotland (Aberdeen, Dundee, Edinburgh and Glasgow) are all now formal RDS company members. We established a fund to drive innovation and improvement across the system and awarded grant funding of £760,000 over five projects.

There has been significant activity around using existing data in research across the UK. RDS has been working closely with the UKRI funded Data and Analytics Research Environments (DARE UK) and (HDR UK) programmes, and the UKSA Research Accreditation Panel to ensure a shared direction of travel that would enable UK alignment around good practice.

Shaping our services for the future.

Getting the foundations for our service right is key for its success. We have listened to service users and those delivering services to develop a system blueprint for the Researcher Access Service that simplifies the researcher user journey. This was done in partnership with the electronic Data Research and Innovation Service (eDRIS) team. This led to us contracting a digital partner to scope the technology and other changes needed, strengthening our service improvement roadmap. We have started making those changes: to the metadata catalogue for datasets available in the National Safe Haven, and guidance and support materials for researchers making it easier to formulate an ask for data and get this approved.

A system wide approach to unlocking Scotland's data

Speed of approvals for data access is the issue most researchers complain about. RDS is establishing a new Information Governance approach with SG, NRS and PHS where projects which have low risk or clear precedent already from independent scrutiny would not need to replicate this. We have worked with the eDRIS team to plan for its introduction and established a group of data controllers to oversee its operation. We formulated a programme of work with EPCC, and eDRIS teams to refine the way that data is securely stored in the National Safe Haven, and simplify the ways that data flows. This will report in June 2023.

ADR UK is a UKRI funded programme that aims to improve decision making in Governments through using admin data to support evidence-based policy making. From April 2023, RDS will work with the ADR Scotland programme to make a wide range of administrative data

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

A system wide approach to unlocking Scotland's data (continued)

available for research and coordinate delivery of data to researchers. This has meant agreeing roles and recruiting a suitable team to undertake the work.

Synthetic datasets can enable researchers to quickly get a clearer view of the value of using real data and to enable researchers to develop code while waiting for approvals. We established a community of practice around synthetic datasets both across Scotland and the UK. The working group agreed a strategy and is developing common policies and approaches to offer synthetic datasets to researchers.

A key principle of RDS's work is enabling research that illuminates our understanding of equalities issues. To support this, we have created a pseudonymised equalities research dataset derived from key administrative and census data. This increases completeness of data on protected characteristics and reduces bias.

Significant datasets about Scottish citizens and businesses are held by UK Government organisations. RDS worked with the Office for National Statistics on a pilot project to improve the range and interconnectivity of data on Scottish businesses. Significant benefit comes through innovation that is undertaken in partnership between academia, industry and the public sector: benefit both in high paid jobs in Scotland and in the public benefit of the innovation. RDS developed a public statement about current practice on industry use of public sector data and laid out the challenges in realising that public good.

Evolving our organisation

One priority for last year was to complete the establishment of RDS the organisation. This was done as the Board and two sub-committees (remuneration/nomination and audit/risk/finance) were set up and have got into a regular cadence. The Board agreed an organisational strategy, a set of Key Performance Indicators, approaches to risk management, and a suite of policies. Three new trustees were appointed: Professor Jill Pell, Professor Julie Fitzpatrick and Martin Sinclair.

The Finance, Audit and Risk Committee is chaired by Martin Sinclair together with Mark Parsons of EPCC and a representative from the Scottish Government. The committee, meets quarterly prior to each executive meeting, to review financial performance, future budgeting and ongoing risk.

The Remuneration Committee is chaired by Scott Heald of Public Health Scotland together with our Chair Paul Boyle and Jill Pell and reviews workforce remuneration, related policies and the alignment of incentives and rewards with RDS culture. RDS currently aligns its pay scales and remuneration policies with that of the Scottish Government whilst it is its main funder.

We set up digital systems including HR and finance, recruited and onboarded staff with 24 employees at the end of March 2023 (6 employees at March 2022), moving from agency staff to RDS employees.

This included the set up of a Leadership Team who meet weekly led by Roger Halliday, Chief Executive Officer and includes:

Allan Johnstone – Charity Operations Manager
Hugh Wallace - Chief Information Officer

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Evolving our organisation (continued)

Layla Robinson – Chief Partnership & Strategy Officer
Nora Cooke O'Dowd – Chief Data Officer

Below this there is a Corporate Management Group that meets monthly reporting to the Leadership Team and includes:

Paul Mills – Finance Manager
Neha Okhandiar – Communications Manager
Wendy Fraser – People & Culture Manager

Key management salaries are based on commercial third sector rates.

RDS is currently funded to March 2026. By then, we will need to be operating in a business as usual way, as set out in our strategy. We have started to develop thinking about approaches to diversify funding, and options for the funding model for the researcher access service. We have also started the application process to secure Independent Research Organisation status with UK Research and Innovation which would enable RDS to lead collaborative research bids for funding relevant to RDS's mission.

Priorities for 2023-24

Our primary focus for the year is turning the thinking and plans we've made to make access to data simpler and quicker whilst demonstrating trustworthiness in how this is done: providing better guidance to help researchers select data and navigate approvals, implementing changes to information governance, launching an initial digital service to help researchers get through approvals first time, and making changes to how data is stored and flows to minimise time from approval to analysis.

We are moving into operations and need to show we can deliver on the ADR Scotland programme by building the team and ways of working that improve how data is sourced and ingested. This also means getting appropriate agreements in place with partner organisations.

And we need to put in place the foundations of sustainability for RDS, developing a longer term business and financial model taking that to become operational in 2024. In our work, we will take every opportunity to promote inclusion and demonstrate trustworthiness: living our values of integrity, transparency, courage, collaboration, and humility. And we will continue to be a learning organisation – looking at best international practice and working in iterative ways such as our public engagement fund and pilot Researcher Access Service.

Strengthening collaboration, demonstrating trustworthiness

Alignment and clarity of policies and approaches to accessing data across Scotland and the UK will make it easier for the public to understand what happens with their data, reducing time and cost for researchers. Public engagement will continue to underpin this and indeed all the work we do, and be undertaken in conjunction with our partners, including DARE –UK. Key deliverables for 2023-24 are to:-

- Start to jointly run the existing ADR Scotland public panel and develop it, including expanding membership and activities, and explore the potential of a young person's panel.

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Strengthening collaboration, demonstrating trustworthiness (continued)

- A further round of projects led by Regional Safe Havens to simplify and align arrangements for access to data, collaborating on public engagement, industry use of data, information governance, and communications.
- Build on the ways of working with partner organisations and continue to develop strategic partnerships with organisations across Scotland, UK and 5 internationally to as we share the new capability our services give and diversify our funding.
- Agree an approach to optimising arrangements for industry access to data for research in the public good. Key will be garnering strong public support for any changes.
- Communicate developments and use cases from the Researcher Access Service and, at the appropriate time, ramp up our marketing and communications about the service offer to attract academic and Scottish public sector analysts as service users.

Shaping our services for the future

Our relentless focus will continue to be on simplification, alignment and speeding up of the system for research data access. We will build upon our detailed service blueprint and technology assessment to put out a pilot service for “simple” research projects, using this to test a full service. This will digitise the process: helping researchers get the application through independent panels [where needed] first time and helping better organise delivery and information to researchers. Key deliverables for 2023-24 are to:-

- Phased delivery of end-to-end minimum viable digital service for 'simple' data access
- Launch the new RDS website with improved content, functionality, and flexibility. This will include an overhauled metadata catalogue
- Develop an organisation wide technology strategy to support internal and external services
- Commission and oversee delivery of developments to the National Safe Haven. In particular:
 - o Broaden the range of analytical software and improve compute power in response to user priorities
 - o Enable researchers to bring together key open datasets alongside case level data
 - o Develop a “connect your data” service to enable researchers to bring their own data in ways that integrate with existing RDS curated datasets
- Scope out a “measuring impact service” that allows organisations to share details of people they are working with and receive a report on the impact of that service.

A system wide approach to unlocking Scotland’s data

The way that data is governed, stored and moved can be set up to provide a much quicker route from access approval to researchers using the data they need and reducing delivery costs. This will enable us to operate at scale and work with new data controllers to widen the range of data available for research in the public good. The next year will see RDS moving into an operational delivery space as we support the ADR Scotland programme, making datasets ready for research. Key deliverables for 2023-24 are to:

- Work with partners to review how data flows and is held, aligning where possible with UK and international best practice. Oversee the delivery of changes needed
- Finish recruitment, team induction, and establish ways of working as a single SG/RDS delivery team that achieves the asks in the ADR Scotland programme, in particular:
 - o operational coordination of provision of data for researchers,
 - o making a prioritised set of administrative data available for research,

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

A system wide approach to unlocking Scotland's data (continued)

- o developing an approach to ongoing data curation, and updating datasets already in the National Safe Haven
 - o building communities of practice in the use of different administrative datasets
- Further simplify and standardise the process for delivering and managing how data is brought into the Safe Haven and made available for research, in particular our offer to data owners as part of the data preparation process
- Develop approaches to producing synthetic versions of datasets that have public and data controller support, agreeing Scotland wide policy, and funding delivery of synthetic versions of research datasets
- Working collaboratively with PHS, widen the range of health and care data available Scotland. In particular, explore possibilities for making data on primary care, hospital and care home prescribing, medical imaging, genomics and laboratories available for research.
- Complete the pilot project with the ONS Integrated Data Programme to improve the range and interconnectivity of data on Scottish businesses and use learning from this to better connect key UK wide and Scottish datasets
- Work with the National Information Governance programme to review operations of current approval arrangements and to explore streamlined processes for securing access to data where data ownership is currently fragmented

Evolving our organisation

RDS will be funded through a mix of Scottish Government and UKRI funding in 2023-24 and will continue diversifying our funding, taking steps to move towards a sustainable business model. We will move to formally commissioning services from partners with performance accountability through the RDS Board and explore financial models and wider sources of funding that will enable us to operate in the longer term. Key deliverables for 2023-24 are to:

- Establish options for a longer-term business model for RDS
- Agree a pricing model for the Researcher Access Service and approach to financial flows for RDS and delivery partners.
- During 2023-24 we continue to develop work on our Target Business Model.
- Continue to scan for UK and international best practice in keeping data safe, acting in trustworthy ways, and speeding up access to data.

The planned timeline for 2023-24 is shown in the table below:

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Risk identification and management

Theme	Apr – Jun 23	Jul – Sep 23	Oct – Dec 23	Jan – Mar 24
Strengthening collaboration, demonstrating trustworthiness	First public panel		Explore youth panel	
	Industry data use report published	Industry data use policy agreed	Industry data use commercial framework development	
	Launch System Development Fund II	RSH charter review		
	Website launch			
Shaping our services for the future	Agree National Safe Haven developments	National Safe Haven developments		
	Advice/guidance design	RDS technology strategy	Detailed how to guides	Scope full digital implementation
	Prototype application journey	Development of MVP digital Researcher access Service		
	IG agreements PHS, NRS, SG	Fast track IG roll out		Scope measuring impact service
A system wide approach to unlocking Scotland's data	Review data approval operations		Support implementation from data approval operations review	
	Secure ADR team	develop data ingest process	ADR data sourcing	
	Agree data sourcing plan	Develop curation approach		Synthetic data published
	Alliance: data review	Alliance: implement outcomes from data review		
Evolving our organisation	RDS/ONS business data pilot			
	Secure hospital and care home prescribing	Investigate NHS Labs and genomics	Secure GP data	
	Partner agreements			
Evolving our organisation	Investigate IRO status	Identify and secure broader funding opportunities		
	Finance model review	Development of new finance/pricing model		Testing finance model

We operate a risk register that sets out the strategic, operational and financial risks that have been identified. This register is regularly updated by the risk 'owners' and these updates are reviewed by the Finance, Audit and Risk committee which then reports to the Board on a quarterly basis.

From our risk management approach we are actively working on mitigating identified risks. Some of these include working with external partners, such as:

Having a single funding source is always a risk for a charity. Reducing our reliance on government sources and generating income from customers and other sources is a priority for RDS. A commercial business plan is in development and other grant funding bodies have been identified in order to start building a more diverse income base. This will be implemented in the year ahead and continue to be developed in future years.

There is a risk that as digital services in Scotland develop there may be further fragmentation of the research data access landscape, with multiple entry points which results in RDS not becoming a recognized central gateway in Scotland, resulting in reduced reputational or commercial opportunities for RDS. To mitigate against this we are working with HDR UK Innovation Gateway to foster alignment and support RDS as a central point of entry to access the research data in Scotland.

There is a risk that our service design / redesign work is delayed which would result in additional delays to other RDS work. To mitigate against this we have put in place pathways for service development as part of our Transformation & Delivery Roadmap. We are also collaborating with the broader HDR Alliance and others on the development of integrated information governance and data access processes.

Financial review

The financial period 1 April 2022 to 31 March 2023 was the second year of trading for Research Data Scotland. The charity was considered, designed and created from within the

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Financial review (continued)

Scottish Government during 2020/21 agreeing to fund the charity with grants of £5m each year for 5 years up to March 2026 – subject to annual grant governance processes.

Following a review of RDS reserves held at March 2022 and planned spending the charity was awarded a grant of £3.6m but it was clear that expenditure would be lower than expected due to the following:

- Delays to the governance and set up of RDS meant some senior staff arrived later than desired for business plans to be created and rolled out.
- Digital costs and technical staffing numbers was over estimated for such an early phase of development.
- Plans for Demonstrator Projects were delayed and later dismissed.
- Our System Development Fund Grants were spread over 24 months rather than 12 as budgeted.
- Lower support costs claimed by Edris (PHS) due to recruiting delays together with issues with Edinburgh University estates/invoicing resulting in rent not being charged of which RDS had agreed to cover.

In September 2022 we received an initial grant payment for Q1 and G2 of £1.8m but after our six-month review with the Scottish Government both parties agreed that any further income would be in advance of need and against Scottish Government's funding policy.

Instead the balance of the grant award is to be retained by SG and paid to us in Y3 in addition to our annual grant award when our development activities and spending would increase.

The £1.8m received from Scottish Government forms the core of income received.

No commercial trading was made, that it not expected until Y4 post April 2025, but small additional amounts of income were received from DARE UK for public engagement and from University of Strathclyde for a shared secondment of an RDS staff member to assist on a project with the Fraser of Allander Institute.

The charity spent £2.9m in the period of the accounts on staffing, grant giving, procurement, project management and system development (see Trustees report on activities).

For accounting purposes grant income received from Scottish Government will be treated as Restricted due to it not being commercially raised or from donations without restriction and in theory can be claimed back if not spent.

Investment policy and performance

The charity does not hold or own any investments and the Trustees do not plan to purchase any at this time but do not rule out ownership in the future when commercially trading as part of a future sustainability model.

Pension Liability

The charity does not have any pension liability. A contribution only scheme is operated by the Charity with NEST as its chosen provider.

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

Reserves Policy (continued)

Grant Giving policy

The charity has made grants in the year and has budgeted to make further grants in Y3. Our first fund was called the System Development Fund and was made available for Regional Safe Havens / Universities in Scotland to apply for a fund totalling £760k. At the end of the financial year we created a second fund called the Public Engagement fund and invited charities and educational organisations to apply for fund totalling £60k. As part of our Grant Giving Policy we would not pay in advance of future financial years so paid grantees quarterly once grant letters and payment schedules were agreed and signed. RDS paid out grants totalling £445,308 in the year to March 2023 and have designated funds of £357k in its reserves statement for the balance of grant awards payable in the year to March 2024.

Reserves policy

The total funds held at 31 March 2023 is £1,644,814, of which, £575 is unrestricted and £1,644,239 restricted due to the strict parameters of spending as agreed with our sole funder Scottish Government together with the understanding that these funds (in part or full) may be requested back during a reporting phase. That said, the funding was intended to provide the charity with working capital including reserve building from the start. The Trustees accept that any reserves held by the charity would be first reimbursed back to Scottish Government (per clawback clauses contained within the grant agreement) should trading cease but do not accept that this is a loan.

This is the second year of reporting and therefore the first annual review by the Board on its reserves policy. The Board remain committed to the current policy of holding free reserves equating to 6 months of annual core expenditure.

The Board consider that reserves of this level will be sufficient to ensure that, in the event of a significant drop or delay in funding, RDS will be able to continue its specialist activities while consideration is given to ways in which additional funds may be raised or services transferred.

As the charity remains in its development, growing significantly in the last year but still reliant on grant funding no exact figure can be provided for its annual core costs but it is estimated now to be around £2m and therefore reserves for six months would be approximately £1m.

Of the total funds £1,644,814 reported, £671k of this is designated for spending in the year 2023/24 funding the balance of our system development grants to the Regional Safe Havens and for Edris rent (who are awaiting University of Edinburgh claim). This leaves a balance of £973k which is lower than the reserves target but the Board are confident the target level can be achieved in the year ahead having approved the 2023/24 budget.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Research Data Scotland for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure,

RESEARCH DATA SCOTLAND

Report of the Trustees for the period ended 31 March 2023

of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure to the Auditor

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information'

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the trustees on 11th September 2023 and signed on their behalf by:

DocuSigned by:

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Name: Paul Boyle (Chair)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RESEARCH DATA SCOTLAND FOR THE PERIOD ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Research Data Scotland (the 'charitable company') for the period ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RESEARCH DATA SCOTLAND FOR THE PERIOD ENDED 31 MARCH 2023

Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Annual Report, which includes the director's report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 13 and 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RESEARCH DATA SCOTLAND FOR THE PERIOD ENDED 31 MARCH 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations.

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RESEARCH DATA SCOTLAND FOR THE PERIOD ENDED 31 MARCH 2023

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <..\WorkingPaper\Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RESEARCH DATA
SCOTLAND FOR THE PERIOD ENDED 31 MARCH 2023**

DocuSigned by:
Wylie & Bisset (Audit) Limited
A76FAEF21C0C4C5...

Claire Dalrymple FCCA (Senior Statutory Auditor)

11th September 2023

168 Bath Street
Glasgow
G2 4TP

*For and on behalf of Wylie & Bisset (Audit) Limited, Statutory
Auditor*

*Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the
Companies Act 2006.*

**RESEARCH DATA SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023**
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:							
Charitable activities	5	-	1,812,654	1,812,654	-	3,414,800	3,414,800
Other incoming resources	6	375	-	375	200	-	200
Total Income		375	1,812,654	1,813,029	200	3,414,800	3,415,000
Expenditure on:							
Raising funds							
Other trading activities	7	-	215,807	215,807	-	82,575	82,575
Charitable activities	9	-	2,728,720	2,728,720	-	556,113	556,113
Total Expenditure		-	2,944,527	2,944,527	-	638,688	638,688
Net (expenditure)/income		375	(1,131,873)	(1,131,498)	200	2,776,112	2,776,312
Net movement in funds		375	(1,131,873)	(1,131,498)	200	2,776,112	2,776,312
Funds reconciliation							
Total Funds brought forward	15	200	2,776,112	2,776,312	-	-	-
Total Funds carried forward	15	575	1,644,239	1,644,814	200	2,776,112	2,776,312

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RESEARCH DATA SCOTLAND**BALANCE SHEET AS AT 31 MARCH 2023**

		2023	2022
	Note	£	£
Current assets:			
Debtors	13	210,666	133,487
Cash at bank and in hand	18	1,774,752	3,105,927
Total current assets		1,985,418	3,239,414
Liabilities:			
Creditors falling due within one year	14	(340,604)	(463,102)
Net current assets		1,644,814	2,776,312
Net assets		1,644,814	2,776,312
The funds of the charity:			
Restricted income funds	15	1,644,239	2,776,112
Unrestricted funds	15	575	200
Total charity funds		1,644,814	2,776,312

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 11th September 2023 and signed on their behalf by:

DocuSigned by:

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 Name: Paul Boyle (Chair)

DocuSigned by:

D8D7491FE2D244D...
 Name: Roger Halliday (CEO)

RESEARCH DATA SCOTLAND**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2023**

	Note	Total Funds 2023 £	Total Funds 2022 £
<i>Cash flows from operating activities:</i>			
Net cash (used in)/provided by operating activities	17	(1,331,175)	3,105,927
Change in cash and cash equivalents in the year		(1,331,175)	3,105,927
Cash and cash equivalents brought forward		3,105,927	-
Cash and cash equivalents carried forward	18	1,774,752	3,105,927

RESEARCH DATA SCOTLAND

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charitable company's functional currency is sterling. Amounts in the financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Endowment funds are permanent or expendable capital funds.

Further details of each fund are disclosed in note 15.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

RESEARCH DATA SCOTLAND

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023

(d) **Expenditure recognition (continued)**

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) **Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the number of individual grant awards made in recognition that the administrative costs of awarding, monitoring and assessing research grants, salary support grants and postgraduate scholarships are broadly equivalent. The allocation of support and governance costs is analysed in note 8.

(f) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) **Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(j) **Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****(j) Employee Benefits (continued)**

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Allocation of expenditure between activities

Support costs are allocated between charitable activities and governance based on the time spent by senior management on undertaking the charity's activities.

3. Legal status of the charity

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2022: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity.

5. Income from charitable activities

	2023	2022
	£	£
Grant Income	1,803,250	3,414,800
Standard Sales	9,404	-
	<u>1,812,654</u>	<u>3,414,800</u>

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****6. Income from other incoming resources**

	2023 £	2022 £
Other Income	375	200
	<u>375</u>	<u>200</u>

7. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2023 £
Fundraising and Publicity	159,754	32,248	192,002
Commercial	-	23,805	23,805
	<u>159,754</u>	<u>56,053</u>	<u>215,807</u>

	Direct Costs £	Support Costs £	Total 2022 £
Fundraising and Publicity	28,188	11,303	39,491
Commercial	31,101	11,983	43,084
	<u>59,289</u>	<u>23,286</u>	<u>82,575</u>

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated 2022 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	55,749	40,468	15,281	Staff time
HQ costs	35,740	7,863	27,877	Staff time
Premises	12,789	2,814	9,975	Software cost and usage
Agency costs	87,928	87,928	-	Staff time
Total	<u>192,206</u>	<u>139,073</u>	<u>53,133</u>	

Cost type	Total allocated 2023 £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	336,351	316,120	20,231	Staff time
HQ costs	92,779	15,039	77,740	Staff time
Premises	20,566	3,334	17,232	Software cost and usage
Agency costs	109,485	109,485	-	Staff time
Total	<u>559,181</u>	<u>443,978</u>	<u>115,203</u>	

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****8. Allocation of governance and support costs (continued)**

Governance costs:	2023	2022
	£	£
Auditor's remuneration	6,000	4,995
Legal fees	26,114	13,865
Support costs (see above)	443,978	139,073
	<u>476,092</u>	<u>157,933</u>

9. Analysis of expenditure on charitable activities

	Charitable Project	Total 2022
	£	£
Staff Costs	27,071	27,071
IT Development Costs External	55,752	55,752
Project Management Support	285,491	285,491
Telephone and Internet	19	19
Governance costs	142,139	142,139
Support costs	45,641	45,641
	<u>556,113</u>	<u>556,113</u>

	Charitable Project	Total 2023
	£	£
Staff Costs	664,268	664,268
Data	1,041,026	1,041,026
Digital	271,688	271,688
Commercial	43,065	43,065
HQ Costs	173,432	173,432
Governance costs	428,481	428,481
Support costs	106,760	106,760
	<u>2,728,720</u>	<u>2,728,720</u>

	Support Costs	Governance	Total 2022
	£	£	£
Fundraising and Publicity	3,406	7,897	11,303
Commercial	4,086	7,897	11,983
Charitable Project	45,641	142,139	187,780
	<u>53,133</u>	<u>157,933</u>	<u>211,066</u>

	Support Costs	Governance	Total 2023
	£	£	£
Fundraising and Publicity	8,443	23,805	32,248
Commercial	-	23,805	23,805
Charitable Project	106,760	428,481	535,241
	<u>115,203</u>	<u>476,091</u>	<u>591,294</u>

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****10. Analysis of staff costs and remuneration of key management personnel**

	2023	2022
	£	£
Salaries and wages	648,832	43,373
Social security costs	74,066	4,664
Employer contributions to defined benefit pension schemes	65,443	3,115
Total staff costs and employee benefits	<u>788,341</u>	<u>51,152</u>
	2023	2022
	£	£
Key management personnel remuneration (including salary, national insurance and pension contributions)	<u>358,303</u>	<u>89,583</u>
	2023	2022
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	13	4

The number of key management personnel and other staff who received annual emoluments, including pension contributions and other benefits in kind, but excluding national insurance contributions, was:

	2023	2022
	No.	No.
£60,001 - £70,000	2	-
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	1	-

11. Net income/(expenditure) for the year

	2023	2022
	£	£
This is stated after charging:		
Auditors remuneration:		
Audit fees	6,000	4,995

12. Government Grants

	2023	2022
	£	£
Scottish Government	1,800,000	3,414,800
Total	<u>1,800,000</u>	<u>3,414,800</u>

Income from government grants comprises:

Scottish Government - for establishment of the charity.

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****13. Debtors**

	2023	2022
	£	£
Other debtors	161,404	98,504
Prepayments and accrued income	34,727	34,983
Trade debtors	14,535	-
	<u>210,666</u>	<u>133,487</u>

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	265,486	416,391
Other creditors and accruals	36,879	35,889
Taxation and social security costs	38,239	10,822
	<u>340,604</u>	<u>463,102</u>

15. Analysis of charitable funds

Analysis of Fund movements	As at 1 April 2021	Income	Expenditure	As at 31 March 2022
	£	£	£	£
Unrestricted funds				
General funds	-	200	-	200
Total unrestricted funds	<u>-</u>	<u>200</u>	<u>-</u>	<u>200</u>
Restricted fund				
Scottish Government	-	3,414,800	(638,688)	2,776,112
Total restricted funds	<u>-</u>	<u>3,414,800</u>	<u>(638,688)</u>	<u>2,776,112</u>
TOTAL FUNDS	<u>-</u>	<u>3,415,000</u>	<u>(638,688)</u>	<u>2,776,312</u>

Analysis of Fund movements	As at 1 April 2022	Income	Expenditure	As at 31 March 2023
	£	£	£	£
Unrestricted funds				
General funds	200	375	-	575
Total unrestricted funds	<u>200</u>	<u>375</u>	<u>-</u>	<u>575</u>
Restricted fund				
Scottish Government	2,776,112	1,812,654	2,944,527	1,644,239
Total restricted funds	<u>2,776,112</u>	<u>1,812,654</u>	<u>2,944,527</u>	<u>1,644,239</u>
TOTAL FUNDS	<u>2,776,312</u>	<u>1,813,029</u>	<u>2,944,527</u>	<u>1,644,814</u>

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

b) Restricted funds comprise:

Scottish Government – funding for the establishment of the charity.

RESEARCH DATA SCOTLAND**NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2023****16. Net assets over funds**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Debtors	-	133,487	133,487
Cash	200	3,105,727	3,105,927
Current liabilities	-	(463,102)	(463,102)
	<u>200</u>	<u>2,776,112</u>	<u>2,776,312</u>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Debtors	-	210,666	210,666
Cash	575	1,774,177	1,774,752
Current liabilities	-	(340,604)	(340,604)
	<u>575</u>	<u>1,644,239</u>	<u>1,644,814</u>

17. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/income for the year (as per the Statement of Financial Activities)	(1,131,498)	2,776,312
Adjustments for:		
(Increase)/decrease in debtors	(77,179)	(133,487)
(Decrease)/increase in creditors	(122,498)	463,102
Net cash (used in)/provided by operating activities	<u>(1,331,175)</u>	<u>3,105,927</u>

18. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,774,752	3,105,927
Total cash and cash equivalents	<u>1,774,752</u>	<u>3,105,927</u>