

Scottish Commission for Human
Rights

Annual Report and Accounts

Year Ended 31 March 2017

**Scottish Commission for Human Rights
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Performance Report: Overview

Introduction

The accounts for the financial year ended 31 March 2017 are presented in accordance with paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006 and prepared in accordance with an Accounts Direction given by the Scottish Ministers.

About the Commission

The Commission is an independent body established by the Scottish Parliament to promote and protect the human rights of everyone in Scotland. The functions of the Commission are set out in the Scottish Commission for Human Rights Act 2006 (the Act). The Commission's office is located in Governor's House, Regent Road, Edinburgh

Under the Act the Commission has a general duty to promote awareness, understanding and respect for all human rights - economic, social, cultural, civil and political - to everyone, everywhere in Scotland, and to encourage best practice in relation to human rights. The Commission fulfils this duty through recommending changes to Scottish law, policy and practice as necessary, awareness raising, carrying out research and providing guidance.

Under its powers the Commission can conduct inquiries into the policies or practices of Scottish public authorities, enter some places of detention, and can intervene in civil court cases where relevant to the promotion of human rights and where the case appears to raise a matter of public interest.

The Commission is under a duty to ensure it is not duplicating work that others already carry out. An inclusive approach has been adopted so that the expertise and interests of all stakeholders are taken into account and utilised wherever possible in delivering strategic priorities. The Commission promotes and protects the human rights guaranteed by the European Convention on Human Rights, which form part of the law of Scotland through the Human Rights Act 1998 and the Scotland Act 1998, as well as other human rights which are guaranteed by international conventions ratified by the UK. The Commission works to a set of Strategic Priorities set out in its Strategic Plan to ensure it meets its mandate and is accountable.

The Commission also has an international role as the National Human Rights Institution (NHRI) for Scotland. NHRIs are independent organisations, established by law, to promote and protect human rights. The Commission is one of over 100 NHRIs around the world. When establishing the Commission, the Scottish Parliament took care to comply with the Principles Relating to the Status of National Institutions, known as the Paris Principles. These are a series of recommendations on the role, status and functions of national human rights institutions adopted by the UN General Assembly in 1993. The Paris Principles enable the Commission to represent Scotland within the UN human rights system and are a key reference for the Commission.

Our Strategic Priorities

The Commission operates against four year strategic plans which are developed and approved by the Commission. The strategic plan for the period 2016-2020 sets out the following five priorities:

1. Building a human rights culture – Scotland’s National Action Plan for Human Rights (SNAP) and beyond.
2. Promoting respect for dignity and rights in health and social care.
3. Promoting a rights based approach to poverty and social justice.
4. Increasing accountability for rights: law, regulation, monitoring and accessing rights.
5. Learning, sharing and promoting our work and human rights internationally and nationally.

Based on consultation with people and organisations across Scotland, the Commission developed its third Strategic Plan for the period 2016-2020 which is published on the Commission’s website at <http://www.scottishhumanrights.com/about/>

Funding

The Commission receives funding on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a cash budget of £972,000 for financial year 2016-17 (2015-16, £952,000).

Key Issues and Risks

The Commission considers the key risks for the period ahead continue to be:

- Challenges to the existing framework of human rights protections for people in Scotland. The implications for human rights of the UK’s exit from the European Union are unclear, and continued threats to the Human Rights Act and membership of the ECHR are of significant concern. In this climate, the Commission will continue its work to defend, advance and strengthen human rights laws, policies and practice, so that human rights become a lived reality for everyone in Scotland.
- Despite increasing demand, the Commission has had to continue to work within its current staffing and financial resource limits. This has required hard choices, including to select priority themes and activities for the strategic planning. It will be important to ensure that the expectations of the organisation from stakeholders and the general public are realistic going forward and to emphasise that if further funds become available the Commission will be able to respond to the increased demand. The Commission will continue to monitor and seek to mitigate this risk on an on-going basis.

Performance Report: Analysis

Financial Position

Financial Year 2016-17 was the Commission's eighth full year of operation. The Commission's net expenditure on operating activities for the year ended 31 March 2017 totalled £981k (2015-16: £943k). This was on staff costs £711k (2015-16: £682k), other operating costs £259k (2015-16: £252k) and depreciation £11k (2015-16: £9k). Details of operating expenditure are shown in note 5 to the Accounts.

Expenditure on the purchase of non-current assets during the financial year is detailed in note 6 and note 7 to the Accounts.

Payment of Creditors

The Commission is committed to the CBI Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, the Commission makes payment within 30 days and additionally aims to make payments within 10 days of receipt of the goods or services. Payment performance for invoices against the 10 day target in 2016-17 was 71% (2015-16, 80%) and within 30 days was 96% (2015-16, 98%). The average time to pay suppliers in 2016-17 was 8.8 days (2015-16, 6.9 days).

Accreditation as a National Human Rights Institution

In June 2015, the Commission achieved the top grade of accreditation, for the second time, from Global Alliance of National Human Rights Institutions.

Known as "A Status" accreditation, the decision was made following a systematic review of the Commission's compliance with a set of requirements known as the Paris Principles. The Principles include requirements for effectiveness and functional and financial independence from the Scottish Government and Parliament. The process was overseen by the United Nations (UN) Office of the High Commissioner for Human Rights and, for the first time, also gathered and analysed submissions from civil society organisations in Scotland. The Commission will next be reviewed in 2020.

"A Status" accreditation enables the Commission to report directly to the UN on Scotland's implementation of international human rights treaties, make direct contributions to UN bodies such as the Human Rights Council and fully collaborate with other independent commissions from around the world.

Delivering our Strategic Priorities

The Commission has developed an outcomes-based model to help orientate its work towards these broad priorities. The delivery of the Commission 2016-2020 Strategic Plan is supported by annual Operational Plans. Our Annual Report describes our activities, indicators of progress and impact achieved during the year in pursuit of the ten outcomes:

Outcome 1: The UK and Scottish Governments and public authorities more effectively implement international human rights obligations

We continued to promote human rights based policy making and legislation through a range of consultation responses, policy submissions and evidence statements to the Scottish Parliament and Scottish Government. During 2016-17, the Commission made thirteen policy submissions and statements.

As Scotland's National Human Rights Institution, the Commission plays a unique role in monitoring and reporting on the implementation of rights to international human rights treaty monitoring bodies and others, such as the United Nations (UN) Human Rights Council.

This year, our monitoring and reporting work included submitting evidence to the UN Universal Periodic Review (UPR) of the United Kingdom to ensure that Scottish-specific rights issues were identified and understood by other states, and that appropriate recommendations to the UK and Scottish Governments were made.

Our submission and supporting briefing papers were well-received by civil society organisations and diplomatic missions who were involved in the process. The impact of this work will be reported on in 2017-18.

We also submitted reports to the UN Committee on the Rights of Persons with Disabilities (CRPD) and Committee on Economic, Social and Cultural Rights (CESCR) and the Committee on the Rights of the Child (CRC).

We contributed to the Equality and Human Rights Commission's submission to the Committee on the Elimination of Racial Discrimination (CERD). Many of the issues we raised were reflected in subsequent recommendations made by the UN Committees to government.

Outcome 2: The Scottish Parliament acts as a human rights guarantor through improved structures, procedures and awareness

This year, the Commission engaged with the Presiding Officer of the Scottish Parliament, relevant Members of the Scottish Parliament and key officials, to raise awareness of good practice standards for the relationship between Parliaments and National Human Rights Institutions.

We also engaged with the Scottish Parliament's newly established Equality and Human Rights Committee and the independent Commission on Parliamentary Reform to recommend improved parliamentary structures and processes to support human rights.

Internal capacity-building for Commissioners and staff took place to improve our knowledge and understanding of the Belgrade Principles, which provide guidance on the relationship between parliaments and National Human Rights Institutions, ensuring that international best practice is built into our future activity.

We held a roundtable event for civil society organisations to explore and capture civil society perspectives on how the Scottish Parliament can improve its effectiveness as a guarantor of human rights.

Outcome 3: More people have a better understanding of international human rights and what they mean

This year, we commissioned research into levels of awareness, understanding and support for human rights in Scotland. This will provide us with insights for future strategic communications work and a baseline to measure success in awareness raising and empowerment of individuals to claim their rights.

Supporting our Housing Rights in Practice project with the Edinburgh Tenants Federation and the Belfast-based Participation and the Practice of Rights, we produced a short film about the human rights issues experienced by residents in Leith and their efforts to hold their local authority to account for inadequate housing conditions. The video was viewed over 1,100 times and secured interest on Twitter, Facebook and various media outlets including BBC Radio Scotland and local radio.

We engaged with media throughout the year to raise awareness of human rights including important subjects as housing, the human rights implications of Brexit, social security and our submissions to the United Nations on a range of human rights issues.

We generated over 60 items of media coverage across print, online and broadcast platforms, achieving an audience reach of over 4 million. This included items of coverage on BBC Radio Scotland, The Herald, The Scotsman, the Daily Record and BBC News Online, as well as regional and specialist titles reaching a wider range of communities across Scotland.

Outcome 4: People with lived experience of human rights issues increasingly influence decisions that affect their human rights

This year the Commission supported the development of a pilot process with City of Edinburgh Council, working with the Children and Young People's Commissioner for Scotland. This transferred the participative methodology developed as part of a previous process in Perth and Kinross into the context of children's services planning. This process will help to identify further learning about what works to ensure meaningful participation and outcomes, and a report comparing and contrasting the lessons learned from both pilots will be published in 2017-18.

Reflecting the priority given to increasing and improving people's participation in our own work over the course of our current Strategic Plan, the Commission began work on developing a new participation strategy. This will take effect in 2017-18.

Outcome 5: More organisations apply a human rights based approach throughout their work

This year, we continued to provide training, education and capacity building support to a wide range of external organisations:

- We worked in partnership with the Scottish Independent Advocacy Alliance to deliver training in human rights and a human rights based approach to 120 advocacy workers from across Scotland.
- We delivered training and provided follow-up support as a 'critical friend' to Healthcare Improvement Scotland, leading to the development and initial implementation of a plan to take forward a human rights based approach across their operations.
- We provided training for City of Edinburgh Council staff in relation to their housing and other human rights obligations.
- We provided continued input and support to the SNAP Health and Social Care Action Group including work on National Care Standards, support to NHS Health Scotland's development of a human rights based strategic plan, input into the Mental Health Strategy consultation and engagement with the Western Isles Health and Social Care Partnership in relation to human rights budgeting.
- We contributed expertise and strategic advice to UNICEF, See Me, the Mental Health Implementation Group and Police Strategic Priorities as members of advisory and reference groups.

Outcome 6: More people feel confident and equipped to claim their rights and hold government, parliament and other public bodies to account

Through a pilot project, Housing Rights in Practice, the Commission continued to support residents in Leith to understand their rights and hold their local authority to account for inadequate housing conditions. This included awareness raising activity about the project in December 2016. The local authority has committed to replace all kitchens, bathrooms, heating and windows in the affected properties, and has implemented a programme of works to take place in 2017-18. The residents now plan to continue to monitor their housing conditions and engage constructively with the Council.

This year, the Commission supported a delegation of representatives from Scottish civil society to take part in the United Nations (UN) a review of the UK's implementation of the Convention on the Rights of People with Disabilities. This included attending the relevant session held by the UN in Geneva. The resulting List of Issues report produced by the UN better reflected the concerns and experiences of disabled people.

We also worked with the Mental Welfare Commission to produce guidance on patients' rights care pathways to improve knowledge and understanding of rights within the Commission. When tests of change were carried out, there was evidence of demonstrable increased awareness of human rights from promoting advance statements and helping inform patients understand their rights.

Outcome 7: Human rights standards are embedded and used more explicitly in regulation, inspection and monitoring frameworks

The Commission continued to work with the Scottish Government and other relevant public authorities to ensure that human rights are embedded in the new National Care Standards.

Her Majesty's Inspectorate of Prisons in Scotland (HMIPS) invited the Commission to join prison inspectors on a number of prison inspections this year. We took part in four prison inspections throughout the year in Edinburgh, Polmont, Barlinnie and Kilmarnock. Our recommendations were reflected in inspection reports and carried forward to improve prison regimes. Our input helped to improve prison standards around accommodation, food and recreation.

This year, following our recommendations, HMIPS began a process of embedding human rights into their draft prison standards. The new standards adopted the principles of a human rights based approach, which will improve the prison service's ability to deliver their functions and provide greater accountability in the system.

Outcome 8: SNAP is achieving its medium-term outcomes

This year, the Commission developed a strategy for the final year of SNAP's first four-year cycle: which includes: an evaluation of the SNAP process; progress towards outcomes; and a participation process to engage a broad range of people to increase understanding of rights and set priorities for the future.

An evaluation framework for SNAP was further developed and we began work to establish a process for embedding international human rights treaty body recommendations into priority-setting for the next iteration of SNAP.

We also produced and disseminated a SNAP Year Three report and associated series of case studies illustrating the impact of SNAP activities in relation to the right to housing, the right to health and the right to an adequate standard of living. These were shared at a well-attended and well-received evening reception to mark International Human Rights Day – and SNAP's third anniversary – at the Scottish Parliament in December.

Outcome 9: IHR standards and good practice are developed, informed by and better understood by relevant domestic and international stakeholders

In 2016, we provided statements to the United Nations Human Rights Council on the subjects of right to food, children's rights, the Sustainable Development Goals (SDGs), sport and human rights, the environment and adequate housing.

As part of the European and Global Networks of National Human Rights Institution (ENNHRI and GANHRI), we contributed to a number of working groups and conferences throughout the year. Our contribution led to the identification of Sustainable Development Goals and human rights monitoring as topical areas of development.

We engaged over 40 Scottish civil society organisations in the UN's Universal Periodic Review of Human Rights in the UK, and supported them to contribute to the process. We also engaged with diplomatic representatives of other States in Scotland to inform their participation in the process.

Outcome 10: The Commission builds its strength as an organisation to support the effective and efficient delivery of the Strategic and Operational Plan.

This year, the Commission:

- Initiated a series of organisational development projects in order to strengthen our operations and improve our effectiveness and efficiency.
- Began work to carry out an assessment of our activities and processes in relation to the PANEL principles that make up a human rights based approach (Participation, Accountability, Non-Discrimination, Empowerment and Legality).
- Carried out an initial scoping exercise of contact management systems with a view to streamlining and improving our communications and relationship management.
- Continued to support staff professional development including training courses in Health and Safety, Participation and Justiciability of Economic, Social and Cultural Rights.
- Held in-house training on accessible information as part of a wider project to improve the overall accessibility of our communications. This work is ongoing and will continue in 2017-18.
- Installed a new social research database and held training for all staff in its use.
- Attended accessible communications training to support the BSL (Scotland) Act

Our full Annual Report of our work in 2016-17 is available on our website at www.scottishhumanrights.com/policy-publications/

Future Development

The Commission will enter into the second year of its Strategic Plan and has developed its Operational Plan for 2017-18, identifying activity for the coming period based on the same ten outcomes identified in the previous period. Two themes of **health and social care** and **poverty and social justice** are seen to cross cut all of these. All outcomes cut across the three pillars of a rights based society of: 1. **empowerment** of rights holders to know and claim their rights; 2. increasing the **ability** of duty bearers to put rights into practice and 3. increasing the **accountability** of duty bearers to respect, protect and fulfil human rights.

Work in the coming period will include:

- Reporting to treaty bodies and holding the Scottish Government to account for fulfilment of treaty body recommendations.
- Promoting human rights based policy making.
- Providing training to pilot organisations on taking a human rights based approach.
- Build on our work with Leith residents in our housing project to develop wider application of the human rights-based approach in Housing.
- Undertake joint prison inspections with HMIPS
- Lead a consultation process on the next stages for Scotland's National Action Plan for Human Rights.
- Develop our performance management system and processes.

Diversity and Equality

The Scottish Human Rights Commission promotes and protects the human rights of everyone in Scotland. We are working to increase awareness, recognition and respect for human rights, and make them more relevant and easier to apply in everyday life.

The Commission takes a human rights based approach in our organisational governance and our work. This includes promotion and demonstration of equality of opportunity and diversity which is central to our work. A core pillar of a human rights based approach is non-discrimination and equality.

Community, Social and Human Rights

The Commission was established to promote and protect all human rights and has been committed to taking a human rights based approach (HRBA) to all of its activities since its inception in 2008. Information about an HRBA, and our work to promote it, is hosted on the Commission's website.

<http://www.scottishhumanrights.com/in-practice/human-rights-based-approach/>

Environment and Sustainability

The Commission's Sustainability report was published in November 2017 and is available on the Commission's website.

<http://www.scottishhumanrights.com/policy-publications/>



Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 4 December 2017

Accountability Report

Corporate Governance Report: Director's Report

Chair and Members of the Scottish Commission for Human Rights

The Chair: Judith Robertson

Appointed 21 March 2016 for one term of 6 years.

Members: Matt Smith: Appointed September 2010 (for a period of 4 years) and reappointed 1 September 2014 (for a period of 3 years).

Susan Kemp: Appointed 1 May 2015 (for one term of 6 years).

Alan Mitchell: Appointed 1 May 2015 (for one term of 6 years).

In 2016-17 Susan Kemp and Matt Smith served as members of the Commission's Finance, Risk and Audit Committee from March 2016. Matt Smith stood down from FRAC in November 2016 and Alan Mitchell became a member in November 2016.

Provision of Information to Employees

The Commission has adopted the principles of openness and participation in its organisation and places a high level of importance on both informing and consulting staff and encourages information sharing between employees and Commission members. It does so by providing access to all documents, through oral and written briefings, by staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

Pensions

Details of pension contributions can be found in notes 1.6, 3.2 and 4 of the Accounts.

Register of Interests / Freedom of Information

The Commission maintains a register of company directorships and other significant interests held by the Commission members and the Commission staff. Paragraph 17 to Schedule 1 of the Scottish Commission for Human Rights Act amends the Freedom of Information (Scotland) Act 2002 (FOISA) to include the Commission as a Scottish public authority. This creates a range of duties on the Commission that include ensuring that staff are trained on FOISA, ensuring that processes are in place to deal with Freedom of Information requests and ensuring that there is a records management system and an approved publications scheme.

Personal Data

There were no incidents relating to personal data in the period.

Disclosure of Information to Auditor

As Accountable Officer, I am not aware of any relevant information of which our auditor is unaware. I have taken all necessary steps to ensure that I myself am aware of any relevant information and to establish that the auditor is also aware of this information.

Audit

The accounts are audited by auditors appointed by the Auditor General for Scotland in accordance with paragraph 15(1) of Schedule 1 of the Scottish Commission for Human Rights Act 2006. There has been no remuneration paid to the auditors for any non-audit work and no non-audit work has been undertaken by the auditors.

The following elements are subject to external audit:

- Regularity of expenditure;
- Fees and charges;
- Single total figure of remuneration for each Member of the Commission;
- Payments to past directors;
- Fair pay disclosures;
- Exit packages; and
- Analysis of staff costs

Corporate Governance Report: Statement Of Accountable Officer's Responsibilities

Due to the change of Chair of the Scottish Human Rights Commission in March 2016 the Scottish Parliamentary Corporate Body (SPCB) designated Commissioner Matt Smith as the Accountable Officer on an interim basis. The new Chair, Judith Robertson, was then designated as the Accountable Officer for the Scottish Commission for Human Rights effective 24 November 2016. The relevant responsibilities as Accountable Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual.

Under paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006, the Commission is required to prepare a statement of accounts for each financial year in the form as directed by the Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the year end and of its financial activities during the year.

In preparing the accounts, the Commission is required to:

- (i) 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.
- (ii) Make judgements and estimates on a reasonable basis.
- (iii) State whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements.
- (iv) Prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commission will continue in operation.

Corporate Governance Report: Governance Statement

Chair of the Commission

The Chair is responsible for ensuring that appropriate and adequate internal controls are in place to support the office in successfully accomplishing its objectives and to safeguard the public funds under its control.

The Scottish Commission for Human Rights Act 2006 provides that the Commission is an independent office in the exercise of its functions and is not subject to the direction or control of any member of the Scottish Parliament, any member of the Scottish Government or the Scottish Parliamentary Corporate Body (SPCB), unless where otherwise indicated (see paragraph below).

The Scottish Commission for Human Rights Act 2006 provides that the SPCB shall pay the salaries, allowances and any expenses incurred by the Members of the Commission. It also provides that SPCB approval is required as to the number and terms and conditions of staff and the arrangements for pensions, allowances and gratuities.

The office of the Scottish Commission for Human Rights

The Chair of the Commission is appointed by the Scottish Parliament. The appointment of the current Chair of the Commission is for a term of six years. The Chair and Commission Members can only be removed before the end of a term by a vote of two thirds of the Members of the Scottish Parliament. The Commission comprises the Chair of the Commission and three Commissioners appointed by the Scottish Parliament. The Chair of the Commission is the Accountable Officer. Following legislative change, new appointments to the Commission will be for a maximum of one term of up to eight years.

The staff management team comprises the Head of Strategy and Legal, the Business Manager and the Communications and Participation Manager.

The Governance Framework of the Commission

The Commission operates against four year strategic plans which are developed and approved by the Commission. Strategic Plan 2016-2020 is delivered through implementation of annual Operational Plans. The Commission's operational plans are linked to our budget and risk management strategy and delivery of plans are supported by internal operating procedures and policies.

Members of the Commission convene throughout the year and are responsible for setting the strategic direction of the Commission, ensuring the delivery of Strategic Plans and have a duty to ensure the effective and efficient running of the Commission. The Commission reviews performance against strategic and operational plans. The Commission is supported in its function by a Finance, Risk and Audit Committee (FRAC). FRAC advises the Commission and Accountable Officer on the strategic processes for financial and budgetary risk, control and governance and the Governance Statement; the finance and budgetary policies; the

planned audit activity and results of external audit; the adequacy of management response to issues identified by audit activity, including external audit's management letter/report; the effectiveness of the internal control environment; assurances relating to the corporate governance requirements for the organisation. The members of the Commission operate within the terms of reference contained in the Commissioners' Handbook. FRAC operates within agreed Terms of Reference. The Commission and FRAC meetings are conducted against a pre-agreed agenda. Minutes of Commission meetings are published on the Commission's website.

FRAC comprises two Commissioners. FRAC meets on average four times per year and reviews the financial performance of the Commission against planned budget and is engaged in supporting the annual audit process. FRAC activities are conducted against an annual timetable set at the beginning of each financial year. In addition the Commission has an independent Audit Advisory Board(AAB).

The accounts are audited by auditors appointed by the Auditor General for Scotland. There was no internal audit activity during the year.

Risk and Control Framework

A Risk Management approach has been developed which considers the risks to which the Commission could be exposed and details how the Commission will identify and control any such risks in accordance with best practice. A key strand is identifying and regularly reviewing the risks which may deflect the Scottish Commission for Human Rights from achieving its objectives. In 2016-17, the Commission continued to ensure that actions to control risks were undertaken and that new or changing risks were identified.

Review of effectiveness

As Accountable Officer I have the responsibility for reviewing the effectiveness of the Commission's Corporate Governance. The following arrangements have been established to date and are operating effectively:

In 2016-17:

- The Commission met throughout the year to consider the plans and strategic direction of the organisation.
- The principles of the Scottish Public Finance Manual are adhered to.
- FRAC reviewed performance against budget and audit reports. FRAC provided assurance to the Commission on areas delegated to it.
- The Commission held a risk workshop to consider risks that could impact the delivery of the strategic plans in the period ahead. This workshop was supported by the Scottish Parliament's Head of Internal Audit and Risk Management.
- Management developed the processes for organisational planning and reporting performance, including developing a new model of outcome reporting to the Commission.

In the coming year we will:

- Continue to adhere to the Scottish Public Finance Manual
- Undertake development of our performance management systems

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- Continue to identify and monitor risks that may impact delivery of strategic and operational plans.

More generally, the organisation is committed to a process of continuous development and improvement. The Commission will continue to be guided by the Scottish Public Finance Manual in reviewing its systems.

Remuneration and Staff Report

On 31 March 2017 there were four Members of the Commission, including the Chair.

The officeholders' terms and conditions are set by the Scottish Parliamentary Corporate Body.

- The current Chair's appointment is for one term of 6 years.
- The Chair's and Member's salary and Chair's pension entitlement are set out below. The Chair is a full time appointment. The other three Members are paid a daily rate of £260.58 and expenses for up to a maximum of 30 days per year which equates to a maximum pay of £7,817.40 per annum per part-time Member.

The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2016-17.

	Remuneration 2016-17 £'000	Pension 2016-17 £'000	Total Remuneration 2016-17 £'000	Remuneration 2015-16 £'000	Pension 2015-16 £'000	Total Remuneration 2015-16 £'000
Chair Salary:						
Judith Robertson	70-75	15 - 20	85-95	0-5	-	0-5
Part Time Members' Salary:						
Matt Smith	5-10	-	5-10	5-10	-	5-10
Alan Mitchell	5-10	-	5-10	5-10	-	5-10
Susan Kemp	5-10	-	5-10	5-10	-	5-10

The pension figure is the employer contribution paid. There are no real increase in pension/ lump sum figure, no pension benefits figure and no Cash Equivalent Transfer Values because the Chair's pension is not a civil service pension. The post of the Chair of the Commission is not eligible for admission to the Civil Service Pension.

Salary includes basic salary and does not include employer National Insurance or pension contributions.

Fair Pay Disclosure

The highest paid member of the senior management team was the Chair. The salary of the Chair was 1.7 times the £41,236 median salary paid to Commission staff in 2016-17 (2015-16: 1.7 times £42,766). The Commission's pay range in 2016-17 was £24,402 - £70,117 (2015-16: £20,287 – £72,166).

Pension Benefits

Pension contributions of £16,129 (2015-16: £17,556) were made on behalf of the Chair to a defined contribution scheme and no further liability therefore exists on the Organisation with regard to these contributions.

Employee Information

On 31 March 2017, the Commission had four Members of the Commission, including the Chair and thirteen (10.2 FTE) staff, six full time and seven part time.

Members of the Commission	Male 2	Female 2
Employees	Male 2	Female 11

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2016-17 (2015-16: nil).

The average number of days lost due to sickness in the period was 2.7 days (2015-16, 2.5 days) per person.



Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 4 December 2017

Independent auditor's report to the members of Scottish Commission for Human Rights, the Auditor General for Scotland and the Scottish Parliament

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 120 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Scottish Commission for Human Rights for the year ended 31 March 2017 under the Scottish Commission for Human Rights Act 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Cash Flow Statement and the Statement of Changes in Taxpayers' Equity and 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 International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2016/17 Government Financial Reporting Manual (the 2016/17 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2017 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 FReM; and
- have been prepared in accordance with the requirements of the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). 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 body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, 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.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer 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.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements.

Our objectives are to achieve 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&I) 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.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements in accordance with ISAs (UK&I), our responsibility is to read all the financial and non-financial information in the annual report and accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Report on regularity of expenditure and income

Opinion on regularity

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

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on other prescribed matters

We are required by the Auditor General for Scotland to express an opinion on the following matters.

In our opinion, the auditable part of the Remuneration and Staff Report has been properly prepared in accordance with the Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

In our 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 Scottish Commission for Human Rights Act 2006 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 Scottish Commission for Human Rights Act 2006 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

A handwritten signature in black ink that reads "Pat Kenny". The signature is written in a cursive, flowing style.

Pat Kenny, CPFA (for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX

Date 4 December 2017

Statement of Comprehensive Net Expenditure

Year ended 31 March 2017

Expenditure	<u>Notes</u>	<u>2016-17</u> £'000	<u>2015-16</u> £'000
Staff costs	3	711	682
Depreciation	6/7	11	9
Other Expenditures	5	259	252
Total expenditure for the year		<u>981</u>	<u>943</u>
Income		<u>0</u>	<u>0</u>
Net expenditure		<u>981</u>	<u>943</u>

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Statement of Comprehensive Net Expenditure.

The accompanying notes on pages 26 to 33 form an integral part of these Accounts.

Scottish Commission for Human Rights
Accounts for the year ended 31 March 2017

Statement of Financial Position as at 31 March 2017

	<u>Notes</u>	<u>2016-17</u> £'000	<u>2015-16</u> £'000
Non-current assets			
Property, plant and equipment	6	8	17
Intangible assets	7	1	2
Total non-current assets		<u>9</u>	<u>19</u>
Current assets			
Trade and other receivables	8	7	2
Cash and cash equivalents	9	57	88
Total current assets		<u>64</u>	<u>90</u>
Total assets		<u>73</u>	<u>109</u>
Current liabilities			
Trade and other current payables	10	(63)	(85)
Total assets less current liabilities		<u>10</u>	<u>24</u>
Net Assets		<u>10</u>	<u>24</u>
Taxpayers' equity			
General Fund		10	24
		<u>10</u>	<u>24</u>

The Accountable Officer authorised these financial statements for issue on 4 December 2017



Judith Robertson, Chair
Scottish Commission for Human Rights

Date: 4 December 2017

Cash Flow Statement for Year Ended 31 March 2017

	<u>2016-17</u>	<u>2015-16</u>	
	£'000	£'000	
<u>Cash flows from operating activities</u>			
Net Operating Cost	(981)	(943)	
Adjustment for non cash transactions			
Depreciation	11	9	
Movements in Working Capital			
(Increase)/decrease in Trade and other receivables	(5)	0	
(Decrease) / increase in Trade and other payables	(22)	48	
Net cash outflow from operating activities	<u>(997)</u>	<u>(886)</u>	
<u>Cashflows from investing activities</u>			
Purchase of property, plant and equipment	(1)	(11)	
Purchase of intangible assets	0	(1)	
Net cash outflow from investing activities	<u>(1)</u>	<u>(12)</u>	
<u>Cashflows from financing activities</u>			
Financing from the Scottish Parliamentary Corporate Body	967	944	
(Decrease) / increase in Cash	<u>(31)</u>	<u>46</u>	
<u>Net Increase in Cash and cash equivalents</u>			
	At 1 April 2016 £'000	Cash Flow £'000	At 31 March 2017 £'000
Cash at Bank and in Hand	88	(31)	<u>57</u>

Statement of Changes in Taxpayers' Equity for year ended 31 March 2017

	General £'000	Total £'000
Balance at 1 April 2015	23	23
Changes in taxpayers equity for 2015-16		
Net expenditure for the year	(943)	(943)
Total recognised income and expense for 2015-16	<u>(920)</u>	<u>(920)</u>
Funding from Scottish Parliamentary Corporate Body	944	944
Balance at 1 April 2016	24	24
Changes in taxpayers equity for 2016-17		
Net expenditure for the year	(981)	(981)
Total recognised income and expense for 2016-17	<u>(957)</u>	<u>(957)</u>
Funding from Scottish Parliamentary Corporate Body	967	967
Balance at 31 March 2017	<u>10</u>	<u>10</u>

Notes to the Accounts

1 **Statement of accounting policies**

1.1 **Basis of Accounting**

These financial statements have been prepared in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 **Accounting convention**

The financial statements have been prepared on a going concern basis under the historical cost convention modified in a form determined by Scottish Ministers.

1.2 **Non-current assets**

1.2.1 ***Capitalisation***

Purchases of assets, or groups of assets, for a value exceeding £300 inclusive of irrecoverable VAT are treated as capital.

1.2.2 ***Valuation***

Tangible fixed assets are held at depreciated historic cost as a proxy for fair value.

1.2.3 ***Depreciation***

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset. These are as follows:

Office equipment 5 years
IT Equipment 3 years

Intangible assets

1.3 Software and licences are capitalised as intangible fixed assets and amortised on a straight-line basis over the expected life of the asset up to a maximum of 3 years.

1.4 Funding

Funding received from the SPCB is credited directly to the general fund in the period to which it relates.

1.5 Leases

Rentals payable under operating leases are charged on a straight-line basis over the term of the lease. On 15 February 2016 the Commission relocated to Governor's House. The office is subject of a Memorandum of Terms of Occupancy with the Scottish Government for an initial period of 3 years.

1.6 Pension Costs

The Commission Members

Pension contributions of £16,129 were made on behalf of the Chair to a defined contribution scheme and no further liability therefore exists on the organisation with regard to these contributions. The part time members' posts are not pensionable. No pension contributions were made for the current Chair in 2016/17 due to pension arrangements not yet commencing in the period.

Employees

Employees are members of the Civil Service Pension Scheme. The Scheme is a multi-employer scheme where the share of the assets and liabilities applicable to each employer is not identified. The Commission therefore accounts for pension costs on a defined contribution basis as permitted by IAS19 and no liability is shown in the Statement of Financial Position.

A full actuarial valuation was carried out as at 31 March 2012. The scheme is financed by payments from the employer and from those current employees who are members of the PCSPS, who pay contributions at different rates which depend on their salaries and the section of the pension scheme of which they are a member. The rate of employer contributions is typically set following an actuarial valuation. The 2012 actuarial valuation recommended employer contributions of 21.1%. Government Actuary's Department has been appointed as the PCSPS actuary. Further details can be found in the separate scheme statement if the PCSPS Actuarial valuation:

<http://civilservicepensionscheme.org.uk/media/94676/pcspss-2012-valuation-final-report-final-22072014.pdf>

1.7 Value Added Tax

The Commission is not VAT registered. All VAT, except that on purchases of non-current assets, is charged to the income and expenditure account.

1.8 Financial Instruments

As the cash requirements of the Commission are met by the Scottish Parliamentary Corporate Body through the spending review 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 the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

1.9 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the Financial Statements is that the organisation will continue as a going concern and will be appropriately funded by the SPCB.

1.10 Critical Accounting Estimates

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets, accruals and the lease. Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates, but are unlikely to be material. Pension benefits are provided through the Civil Service pension arrangements. The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities.

1.11 Newly adopted IFRS

In these financial statements, there are no adopted IFRS's which are effective for the first time which have a material effect on the financial statements therefore there has been no restatement of the comparatives.

1.12 IFRS's issues not yet effective

At the date of authorisation of these financial statements, the following Standards and Interpretations which have been applied in these financial statements were in issue but not yet effective (and in some case had not yet been adopted):

- IFRS 9, Financial Instruments (2014) (effective 1 January 2018);
- IFRS 15, Revenue from Contract;
- IFRS 16, Leases (effective 1 January 2019);
- IFRIC 22, Foreign Currency Transactions and Advanced Considerations (effective 1 January 2018);
- Clarifications to IFRS 15 Revenue from Contracts with Customers – effective for annual periods on or after 1 January 2018

It is not expected that the adoption of the Standards and Interpretations listed above will have a material impact on the financial statements in future periods.

1.12 IFRS's issues not yet effective (continued)

The following amendments to IFRS, issues by the International Accounting Standards Board, that are mandatorily effective in the current year have been considered and adopted:

- Amendments to IAS 16 and IAS 39 Clarification of Acceptable Methods of Depreciation and Amortisation;
- Annual Improvements 2012-2014 Cycle;
- Amendments to IAS 1 – Disclosure Initiative;
- Amendments to IAS 7 – Disclosure initiative;
- Disclosure Initiative (Amendments to IAS 17) – effective for annual periods on or after 1 January 2017;
- Annual improvements to IFRS Standards 2014-2016 Cycle – effective for annual periods beginning on or after 1 January 2018 (IFRS 1 and IAS 28) and 1 January 2017 (IFRS 12)

2 Performance Against Budget

The Commission is funded through the SPCB. For financial year 2016-17, the Commission was allocated a budget of £972,000.

	<u>2016-17</u> Budget £'000	<u>2016-17</u> Expenditure £'000
Net Operating Cost	972	981
Capital Expenditure	0	1
Total Expenditure	972	982
Accruals adjustments:		
Non cash items	0	(11)
Working capital (including cash)	0	(4)
Cash Funding from SPCB	972	967

3 Staff Numbers and Costs

3.1 *Average Staff Employed (Full Time Equivalent)*

	<u>2016-17</u> FTE	<u>2015-16</u> FTE
Chair and members	1.3	1.3
Staff	10.5	10.1
	11.8	11.4

3.2 Commission members and staff costs

Staff costs	<u>2016-17</u>	<u>2015-16</u>
	£'000	£'000
Salaries / wages	454	436
Social security costs	45	32
Pension costs	93	88
	<u>592</u>	<u>556</u>
Commission members		
Salaries / wages	94	99
Social security costs	9	9
Pension costs	16	18
	<u>119</u>	<u>126</u>
	 <u>711</u>	 <u>682</u>

The position of Chair of the Commission is not eligible for admission to the Civil Service Pension Schemes. The arrangement is that equivalent employer's contributions that would have been paid into the Civil Service Pension Schemes are paid into the a personal pension for the Chair of the Commission. Employer contributions are not made for other Commission members.

4 Staff pension costs

For 2016-17 the employer's contributions of £93,486 (2016: £88,288) were payable to the PCSPS at one of four rates in the range 20.0 to 24.5 per cent of pensionable pay, based on salary bands.

The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Outstanding scheme contributions at 31 March 2017 amounted to £0k (2016: £0k).

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5 <u>Other expenditures</u>	<u>2016-17</u>	<u>2015-16</u>
	£'000	£'000
Operational costs	92	52
Operational consultancy	11	26
Property costs	58	60
IT costs	18	11
Web-site	10	20
Training, conferences and subscriptions	15	13
Auditor's remuneration	13	12
Printing, stationery & library costs	4	4
General office costs	10	12
Travel, subsistence and hospitality	23	39
Legal and consultancy fees	3	2
Recruitment Costs	2	0
Loss on disposal of fixed assets	0	1
	<u>259</u>	<u>252</u>

The above total includes £13,230 for external auditor's remuneration.

6

Property, plant and equipment

	Office Equipment	IT Hardware	Total
	£'000	£'000	£'000
<u>Cost</u>			
At 1 April 2015	0	27	27
Additions	9	2	11
Disposals	0	(1)	(1)
At 31 March 2016	<u>9</u>	<u>28</u>	<u>37</u>
At 1 April 2016	9	28	37
Additions	0	1	1
Disposals	0	(2)	(2)
At 31 March 2017	<u>9</u>	<u>27</u>	<u>36</u>
<u>Accumulated depreciation</u>			
At 1 April 2015	0	14	14
Charge for Year	0	7	7
Disposals	0	(1)	(1)
At 31 March 2016	<u>0</u>	<u>20</u>	<u>20</u>
At 1 April 2016	0	20	20
Charge for Year	2	8	10
Disposals	0	(2)	(2)
At 31 March 2017	<u>2</u>	<u>26</u>	<u>28</u>
<u>Net Book Value at</u>			
At 31 March 2017	<u>7</u>	<u>1</u>	<u>8</u>
At 31 March 2016	<u>9</u>	<u>8</u>	<u>17</u>

7 Intangible assets

	IT Software & Licences £'000	Total £'000
<u>Cost</u>		
At 1 April 2015	5	5
Additions	1	1
Disposals	0	0
At 31 March 2016	<u>6</u>	<u>6</u>
At 1 April 2016	6	6
Additions	0	0
Disposals	0	0
At 31 March 2017	<u>6</u>	<u>6</u>
<u>Accumulated depreciation</u>		
At 1 April 2015	2	2
Charge for Year	2	2
Disposals	0	0
At 31 March 2016	<u>4</u>	<u>4</u>
At 1 April 2016	4	4
Charge for Year	1	1
Disposals	0	0
At 31 March 2017	<u>5</u>	<u>5</u>
<u>Net Book Value at</u>		
At 31 March 2017	<u>1</u>	<u>1</u>
At 31 March 2016	<u>2</u>	<u>2</u>

8 Trade and other Receivables

	<u>2016-17</u> £'000	<u>2015-16</u> £'000
Trade receivables	0	0
Prepayments and accrued income	7	2
	<u>7</u>	<u>2</u>

9 Cash and cash equivalents

	<u>2016-17</u> £'000	<u>2015-16</u> £'000
Balance at 1 April	88	42
Net change in cash and cash equivalents	(31)	46
Balance at 31 March	<u>57</u>	<u>88</u>
The following balances at 31 March were held at:		
Commercial Banks	<u>57</u>	<u>88</u>

Scottish Commission for Human Rights
Accounts for the year ended 31 March 2017

10 Trade payables and other current liabilities

	<u>2016-17</u>	<u>2015-16</u>
	£'000	£'000
Trade payables	29	42
Accruals and deferred income	34	43
	<u>63</u>	<u>85</u>

11 Capital Commitments

There were no contracted capital commitments as at 31 March 2017 (2016: £nil).

12 Contingent Liabilities

There were no contingent liabilities as at 31 March 2017 (2016: £nil).

13 Related Party Transactions

The Commission was constituted by the Scottish Parliament which provides funding via the Scottish Parliamentary Corporate Body (SPCB). The SPCB is regarded as a related body.

During the year the Commission had transactions with the Scottish Public Service Ombudsman (SPSO) relating to rental of office accommodation totalling £0k (2016 - £51k) and with the Scottish Government for IT systems totalling £14k (2016 - £11k) and rental of office accommodation totalling £57k (2016 - £9k). At 31 March there were no outstanding balances with SPSO (2016 - £nil) and there was an outstanding balance of £3,616 with the Scottish Government (2016 - £11,410).

Neither the Chair, Commission members or staff has undertaken material transactions with the Commission during the year.

A 'Register of interests' is available to view on request.

14 Commitments under Operating Leases

At 31 March the Commission was committed to making the following payments in respect of operating leases expiring:

	<u>2016-17</u>	<u>2015-16</u>
	£'000	£'000
Buildings & equipment		
within one year	28	33
between 2 and 5 years	77	53

15 Post Balance Sheet Events

No event has occurred since the date of the balance sheet which materially affects the financial statements.



Scottish Commission for Human Rights

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Schedule 1, paragraph 15 of the Scottish Commission for Human Rights Act 2006, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2009, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRM) 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.

A handwritten signature in black ink, appearing to read 'A. J. Sturgeon'.

Signed by the authority of the Scottish Ministers

Dated: 16 October 2008

