

Scottish Commission for Human
Rights

Scottish Commission for Human Rights

Annual Accounts

Year Ended 31 March 2009

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MANAGEMENT COMMENTARY

The accounts for the financial year ended 31 March 2009 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.

Background Information

The Scottish Commission for Human Rights Act 2006 was passed by the Parliament on 2nd November 2006 and received Royal Assent on 8th December 2006. It provides for the establishment of a body corporate to be known as the Scottish Commission for Human Rights ("SCHR").

Statutory Powers and Responsibilities

The Scottish Commission for Human Rights Act 2006 (the Act), sets out the general duty and powers of SCHR. Under the Act the Commission has a general duty to promote awareness, understanding and respect for human rights, and in particular to encourage best practice in relation to human rights. The Commission fulfils this duty through education, training, awareness raising and research, as well as by recommending such changes to Scottish law, policy and practice as our work demonstrates are needed.

The Commission's other statutory functions are to:

- Conduct inquiries into the policies or practices of Scottish public authorities, where relevant to the promotion of awareness, understanding and respect for human rights;
- Enter places of detention as part of an inquiry;
- Intervene in civil court cases where relevant to the promotion of human rights and where the case appears to us to raise a matter of public interest.

Financial Position

The Commission's expenditure on operating activities for the year ended 31 March 2009 totalled £514,000. This was on administrative expenses £268,000, other operating costs £245,000 and depreciation £1,000. Details of operating expenditure are shown in note 5 to the Accounts.

The Commission did not earn any income resulting in no changes to net expenditure on operating activities for the year.

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

The Scottish Parliament awarded SCHR a cash budget of £1,000,000 for financial year 2008-09. The Commission's actual net expenditure at £513,000 was significantly under budget due largely to uncertainty in establishing a base budget in our first year of operation. In addition the budget was compiled on the assumption of having a full staffing complement at the start of the year whereas staff came to post in October. Details of expenditure against budget are shown in note 2 to the Accounts.

The net expenditure for the year ended 31 March 2009 was significantly under budget. The Commission's first priority in establishing the new office was to recruit staff. This was undertaken in July/August 2008 with staff taking up post in October through to December 2009. The majority of operational activity was therefore in the last quarter of the financial year.

Financial Administration

Financial administration was provided by the SPCB. The SPCB operate to a Service Level Agreement when providing financial administrative support. The SPCB received no remuneration for this support. The SPCB was established under Section 21 of the Scotland Act 1998 and is located at The Scottish Parliament, Edinburgh, EH99 1SP.

Payment of Creditors

Invoices were processed by the Scottish Parliamentary Corporate Body (SPCB). The SPCB 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, they are due to be paid within 30 days of receipt of the goods or services. Payment performance for SPCB invoices in 2008-09 was 97.6%. In 2008-09 a voluntary initiative was introduced to further improve payment and support business. Under this initiative, introduced in SPCB in December 2008, the aim was to make payment within 10 days of receipt of invoice to the supplier. SPCB paid 88.5% of its invoices for the period from 1 December 2008 to 31 March 2009 within 10 days.

Review of 2008-09

The SCHR is a new body and its immediate priorities were to:

- establish the Commission's office, including recruiting staff;
- establish initial financial and business management procedures;
- draft a strategic plan outlining how the Commission proposes to fulfil its general duty and set out a number of strategic goals and priorities in consultation with interested parties;
- arrange informal meetings as well as conferences and seminars to consult on the draft strategic plan;
- Learn about the experiences of people in realising their rights – older persons, children and young people, mental health service users, migrants and asylum seekers;
- Explore a range of concerns such as counter terrorism, Islamophobia, business and human rights, and extraordinary rendition; and
- Examine where Scotland sits in relation to obligations under international rights treaties and the Universal Declaration of Human Rights.

Future Development

Priorities in the coming year for the SCHR are to:

- to have laid its Strategic Plan before the Scottish Parliament in the summer of 2009;

- deliver training and education to public authorities to develop organisational cultural change in Scotland;
- raise awareness of human rights within the population of Scotland, making human rights accessible;
- foster an understanding of human rights in everyday life and encourage greater respect for human rights in Scotland;
- devise a research and knowledge transfer strategy which will be used to develop and promote the tools to enable different organisations in Scotland to use rights based approach;
- carry out a national mapping project which will establish the extent to which the public in Scotland can realise their rights;
- respond to relevant Government consultations, policy documents and Bills to ensure that human rights are integrated into the governance of Scotland;
- publish the Commission's first Annual Report; and
- complete implementation of financial and business management procedures

Initial Risks

The Commission adopted a number of procedures in its first year of operation in order to reduce any potential risks until its operating procedures are fully implemented which include:

- a Scheme of Delegation
- a Risk Management Strategy
- a Business Plan for the years 2008-2009 and 2009-2010
- job descriptions for all staff members based on SCHR's overall aims and objectives
- the Scottish Parliament's procurement procedure have been adopted;
- a full electronic accounting system introduced with guidelines for financial procedures tested and ready to go live on 1 April 2009
- an environmental policy.

The Scottish Commission for Human Rights

The members of the Commission are:

The Chair: Professor Alan Miller
Appointed: 3 March 2008 (for a period of 5 years)

Part time Members: Professor Kay Hampton, Shelagh McCall and John McNeill
Appointed: 1 May 2008 (for a period of 4 years)

Equal Opportunities

The Commission supports the principle of equal opportunities in carrying out operational functions and employment practices. This means it is committed to pursuing positive action in its organisation's policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, sexual or marital status or disability.

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. 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.

Disclosure of Information to Auditors

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

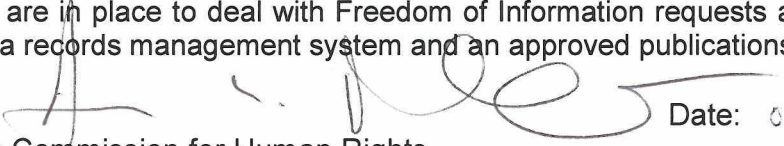
Audit

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.

Register of Interests

SCHR maintains a register of company directorships and other significant interests held by the Commission members and SHRC 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 the SCHR has a records management system and an approved publications scheme.

Alan Miller
Chair, Scottish Commission for Human Rights

 Date: 02/11/09

REMUNERATION REPORT

The Chair and the members of the SCHR took up post on 3 March and 1 May 2008 respectively. The Chair's appointment is for a period of 5 years and the members for 4 years. The officeholders' terms and conditions are set by the Scottish Parliamentary Corporate Body.

- The Chair's and Member's salary and Chair's pension entitlement are set out below. The part-time members are paid a daily rate and expenses. The three part time members are paid a daily rate of £250 up to a maximum of 30 days per year which equates to a maximum pay of £7,500 per annum per part time member.

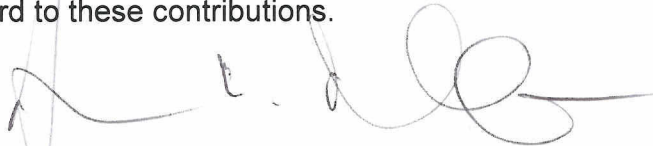
The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2008-09.

Remuneration	2008-09 £'000
Chair Salary	75 – 80
Part Time Members' Salary	18 - 20
Benefits in kind	Nil

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

Pension Benefits

Pension contributions of £20,615 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.



Alan Miller
Chair, Scottish Commission for Human Rights

Date: 02/11/09

STATEMENT OF CHAIRMAN AND ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The Scottish Parliamentary Corporate Body designated the Chair as the Accountable Officer for the Scottish Commission for Human Rights. 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.

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

As Accountable Officer, I am responsible for ensuring that appropriate and adequate internal controls are in place to support my Office in successfully accomplishing its objectives and to safeguard the public funds under my 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 Parliamentary corporation, 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 Commission in the exercise of its functions. 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.

During 2008-09 the SPCB was responsible for the financial administration, preparation of the annual accounts and maintenance of accounting records for the SCHR.

Purpose of the System of Internal Control

A system of internal control is an ongoing process designed to identify the principal risks to achieving our objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. The system is made up of a number of operating procedures intended to provide reasonable assurance that objectives will be achieved and funds properly managed. It is designed to manage these risks not eliminate them and must be regularly reviewed and amended.

The detail of the current system of internal control includes a business plan linked to our budget and risk management strategy, a full staff performance management system and internal operating procedures and policies. These various elements of the system of internal control are reviewed annually and will evolve.

Risk and Control Framework

A draft Risk Management Strategy has been developed which considers the operational, financial and reputational risks to which the Commission could be exposed to and details how the Commission will identify and mitigate 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 2009/10, the SCHR will fully implement the Risk Management Strategy and compile a Risk Register.

The Register will be fully reviewed at a minimum annually to ensure that actions to eliminate or reduce risks are underway and that new or changing risks are identified and by the Senior Management Team on a quarterly basis. These risks will be assigned to specific objectives in the business plan.

The Commission has sufficient capacity to monitor and manage any identified risks as specific members of staff will be responsible for the objectives in the business plan which are linked to the risk register. This will allow for continual observation of activity and early identification of possible risks and will be reported to the senior management team.

In addition SCHR will continue to further establish internal control procedures by appointing an Audit Advisory Board to review the system of internal control and provide me with advice on whether the appropriate assurances required for the signing of this Statement have been provided; and

Review of effectiveness

As Accountable Officer I have the responsibility for reviewing the effectiveness of the system of internal control. The following arrangements have been established to date:

- The Senior Management Teams meets monthly to consider the plans and strategic direction of the Organisation which enable us to monitor our progress and highlight any obstacles
- The principles of the Scottish Public Finance Manual are adhered to
- The office team reports to the Senior Management Team on a monthly basis to provide details of staff activities and raise any concerns which need to be addressed

In the coming year we will:

- implement our Risk Management Strategy;
- Integrate risk management into the culture of the Commission's office and provide training for all staff
- Manage risk in accordance with best practise
- Develop and maintain an organisation wide Risk Register
- Develop budget monitoring and control procedures
- Seek guidance and support from our Audit Advisory Board and take into account any comments made by external auditors.

More generally, the organisation is committed to a process of continuous development and improvement: developing systems in response to any relevant reviews and developments in best practice in this area. SCHR will continue to be guided by the Scottish Public Finance Manual in reviewing its systems.



Alan Miller
Chair, Scottish Commission for Human Rights

Date: 02/11/09

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

We have audited the financial statements of the Scottish Commission for Human Rights for the year ended 31 March 2009 under the Public Finance and Accountability (Scotland) Act 2000. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement, and the related notes. These financial statements have been prepared under the accounting policies set out within them. We have also audited the information in the Remuneration Report that is described in the Government Financial Reporting Manual as requiring to be audited.

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 123 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.

Respective responsibilities of the Scottish Commission for Human Rights and auditor

The Accountable Officer is responsible for preparing the Annual Accounts, which includes the Remuneration Report, and the financial statements in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. The Accountable Officer is also responsible for ensuring the regularity of expenditure and receipts. These responsibilities are set out in the Statement of Accountable Officer's Responsibilities.

Our responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland.

We report to you our opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. We report to you whether, in our opinion, the information which comprises the management commentary included in the Annual Report, is consistent with the financial statements. We also report whether in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000.

In addition, we report to you if, in our opinion, any information contained in the statement of accounts is inconsistent with the Annual Report, the Accountable Officer has not kept proper accounting records, if we have not received all the information and explanations we require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

We review whether the Statement on Internal Control reflects the Accountable Officer's compliance with the Scottish Government's guidance, and we report if, in our opinion, it does not. We are not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of corporate governance procedures or risk and control procedures.

We read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises only Management Commentary and Remuneration Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of expenditure and receipts included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgements made by the Accountable Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Accountable Officer's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

Financial statements

In our opinion

- the financial statements give a true and fair view, in accordance with Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers, of the state of affairs of the Accountable Officer for Scottish Commission for Human Rights as at 31 March 2009 and of the net operating cost and cash flows for the year then ended;

- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers and; and
- information which comprises the management commentary included with the Annual Report is consistent with the financial statements.

Regularity

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

Grant Thornton UK LLP

Grant Thornton UK LLP
1-4 Atholl Crescent
Edinburgh
EH3 8LQ

5/11/09

Operating Cost Statement for the year ended 31 March 2009

	<u>Notes</u>	<u>2008-09</u>
<u>Expenditure</u>		
Administrative Expenses	3	268
Other Operating Costs	5	246
Total Expenditure for the year		<u>514</u>

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Operating Cost Statement.

The accompanying notes on pages 15 to 21 form an integral part of these Accounts.

Balance Sheet as at 31 March 2009

	<u>Notes</u>	<u>2008-09</u> £'000
<u>Fixed Assets</u>		
Tangible Assets	6	13
Intangible Assets	7	7
<i>Total Fixed Assets</i>		20
<u>Current Assets</u>		
Prepayments	8	6
Creditors - amounts falling due within one year	9	(33)
<i>Net Current Liabilities</i>		(27)
Total Net Liabilities		(7)
<u>Financed by:</u>		
Capital and Reserves		
General Fund	10	(7)
		(7)

The accompanying notes on pages 15 to 21 form an integral part of these Accounts.


Alan Miller
Chair
Scottish Commission for Human Rights

Date 02/11/09

Cash Flow Statement for Year Ended 31 March 2009

		<u>2008-09</u>
		£'000
<u>Operating Activities</u>		
Net Cash Outflow from Operating Activities	(i)	(486)
<u>Capital Expenditure</u>		
Purchase of Tangible Fixed Assets		(14)
Purchase of Intangible Fixed Assets		(7)
		<u>(507)</u>
<u>Financing</u>		
Financing from the Scottish Parliamentary Corporate Body		507
Increase in Cash	(ii)	<u>0</u>

(i) Reconciliation of Operating Surplus to Net Cash Inflow from Operating Activities

	<u>2008-09</u>
	£'000
Net Expenditure for the Year	(514)
Decrease/(Increase) in Debtors	(6)
Increase in Trade Creditors	2
Increase in Accruals	19
Increase in Payroll Creditors	12
Depreciation	1
Amortisation	0
Disposal of fixed assets	0
Notional costs	0
Net Cash Outflow from Operating Activities	<u>(486)</u>

(ii) Analysis of Changes in Cash & Bank

	At 1 April 2008 £'000	Cash Flow £'000	At 31 March 2009 £'000
Cash at Bank and in Hand	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>

NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Basis of Accounting

These accounts cover the year to 31 March 2009. The financial statements have been prepared under the historic cost convention, modified to account for the revaluation of fixed assets where material, at their value to the business by reference to their historic costs, and in accordance with the Accounts Direction issued by the Scottish Ministers. They meet the requirements of the Government Financial Reporting Manual, and of the Statements of Standard Accounting Practice/Financial Reporting Standards issued and adopted by the Accounting Standards Board, so far as these requirements are appropriate.

1.2 Tangible Fixed Assets

1.2.1 *Capitalisation*

Purchases of assets for a value exceeding £300 inclusive of irrecoverable VAT are treated as capital with the exception of land and buildings where the threshold is set at £10,000 and all other equipment where the group value exceeds £300.

1.2.2 *Valuation*

Tangible Assets are carried at valuation in existing use.

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:

Furniture and equipment	5 years
Fixtures & Fittings	5 years
IT Equipment	3 years

1.3 Intangible Fixed Assets

Software and licenses 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. The Commission complies with Scottish Parliament policies and as a result has chosen to adopt its policy of the amortization period of up to a maximum of three 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

The Commission holds no material finance leases. Costs in respect of operating leases are charged to the income and expenditure account as they fall due. The Scottish Commission for Human Rights is co-located with the UK Equality and Human Rights Commission in Glasgow. The property lease expires on 31st July, 2010. The Scottish Commission for Human Rights holds an operating lease with Scottish Government for the provision of IT services and equipment. The agreement was effective from 1st October 2008 and is ongoing.

1.6 Notional Costs

In line with HM Treasury's Fees and Charges Guide and DAO letter 8/96, The Commission includes notional costs for cost of capital at the rate approved by HM Treasury of 3.5% in real terms on all assets and liabilities.

1.7 Pension Costs

The Commission Members

Pension contributions of £20,615 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.

Employees

The staff of the Scottish Commission for Human Rights are members of the Civil Service Pension Schemes. This is an unfunded multi-employer defined benefit scheme. SHRC is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2003. Details can be found in the resource accounts of the Cabinet office: Civil Superannuation (www.civilservice-pensions.gov.uk)

1.8 Value Added Tax

The Scottish Commission for Human Rights is not VAT registered. All VAT is charged to the income and expenditure account.

2 Performance Against Budget

The Scottish Commission for Human Rights is funded through the SPCB. For financial year 2008-09, the Scottish Commission for Human Rights was allocated a budget of £1,000,000. Net expenditure of £514,000 was considerably lower than the budget due to the Commission being established and staff only being in post part year.

**Scottish Commission for Human Rights
Accounts For The Year Ended 31 March 2009**

	2008-09 Budget £'000	2008-09 Expenditure £'000
Net Operating Cost	1,000	514
Capital Expenditure	0	21
Total Expenditure	1,000	535
Accruals adjustments:		
Non cash items	0	(1)
Working capital (including cash)	0	(33)
Cash Funding from SPCB	1,000	501

3 Staff Numbers and Costs

3.1 *Average Staff Employed (Full Time Equivalent)*

The average number of full time equivalent (FTE) persons employed by Scottish Commission for Human Rights during the period was as follows:

	<u>2008-09</u> FTE
Chair and members	1.4
Staff	3.6
	<u>5</u>

3.2 *Breakdown of Staff Costs*

	Total	Commission members	Staff
	<u>2008-09</u> £'000	<u>2008-09</u> £'000	<u>2008-09</u> £'000
Salaries / wages	207	94	113
Social security costs	18	10	8
Pension costs	43	21	22
	<u>268</u>	<u>125</u>	<u>142</u>

The post of Chair of the SHRC was not admitted 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 Chair's personal pension.

4 Staff Pension Costs

For 2008-09 the employer's contributions of £18,000 were payable to the PCSPS at one of four rates in the range 17.1 to 25.5 per cent of pensionable pay, based on salary bands.

The Scheme Actuary reviews employer contributions every four years following a full scheme valuation. From 2006-07, the salary bands were revised and the rates will be in a range between 17.1% and 25.5%.

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 2009 amounted to £5,000.

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on scheme joined within PCSPS, and also provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

5 <u>Other Operating Costs</u>	<u>2008-09</u>	<u>£'000</u>
Website Creation & User Acceptance Testing		53
Property Costs		32
General Office Running Costs		20
General Advisors		25
IT Contract		16
Advertising		15
Auditor's Remuneration		15
Travel		15
Training		12
Management Consultancy		10
Printing & Stationery Costs		9
Conference fees		7
Legal Advisors		6
Recruitment Costs		4
Hire of Locations		3
Hospitality		3
Depreciation & Amortisation		1
		246

The above total includes £14,800 for external auditor's remuneration.
External audit received no fees in relation to non-audit work.

6 Tangible Fixed Assets

	IT Equipment £'000	Total £'000
<u>Cost</u>		
At 1 April 2008	0	0
Additions	14	14
Disposals	0	0
At 31 March 2009	<u>14</u>	<u>14</u>
<u>Depreciation</u>		
At 1 April 2008	0	0
Charge for Year	1	1
Disposals	0	0
At 31 March 2009	<u>1</u>	<u>1</u>
<u>Net Book Value at 31 March 2009</u>	<u><u>13</u></u>	<u><u>13</u></u>

7 Intangible Fixed Assets

	IT Software & Licenses £'000	Total £'000
<u>Cost</u>		
At 1 April 2008	0	0
Additions	7	7
Disposals	0	0
At 31 March 2009	<u>7</u>	<u>7</u>
<u>Depreciation</u>		
At 1 April 2008	0	0
Charge for Year	0	0
Disposals	0	0
At 31 March 2009	<u>0</u>	<u>0</u>
<u>Net Book Value at 31 March 2009</u>	<u><u>7</u></u>	<u><u>7</u></u>

8 Sundry Debtors

2008-09
£'000

Prepayments	6
	<u><u>6</u></u>

9 Creditors: amounts falling due within one year

2008-09
£'000

Trade Creditors	2
PAYE and National Insurance	7
Pension Contributions	5
Accruals	19
	<u><u>33</u></u>

10 General Fund

2008-09
£'000

Balance at 1 April 2008	(0)
Net Expenditure for the Year	(514)
Funding from the SPCB	507
Notional Cost of Capital	0
At 31 March 2009	<u><u>(7)</u></u>

There is no reason to believe that Scottish Commission for Human Rights will not continue to be funded through the SPCB. The accounts are therefore prepared on a going concern basis.

11 Capital Commitments

There were no contracted capital commitments as at 31 March 2009.

12 Contingent Liabilities

There were no contingent liabilities as at 31 March 2009.

13 Related Party Transactions

The Scottish Commission for Human Rights was constituted by the Scottish Parliament which provides funding via the Parliamentary Corporate Body (SPCB). During 2008/09 the SPCB also provided financial administration and support. The SPCB provided this support on a no fee basis for the Commission. The SPCB is regarded as a related body.

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

14 Commitments under Operating Leases

At 31 March SCHR was committed to making the following payments in respect of operating leases expiring:
within one year
between 2 and 5 years

**Buildings &
equipment
£'000**

98
0

15 Post Balance Sheet Events

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

Appendix 1



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 (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers

Dated: 18 October 2008