

Scottish Commission for Human
Rights

Annual Report and Accounts

Year Ended 31 March 2018

Scottish Commission for Human Rights
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Performance Report: Overview

Introduction

The accounts for the financial year ended 31 March 2018 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 (ECHR), 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 £991,000 for financial year 2017-18 (2016-17, £972,000).

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, in particular on issues relating to Brexit, the new Social Security powers being devolved and an office relocation project, 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 2017-18 was the Commission's ninth full year of operation. The Commission's net expenditure on operating activities for the year ended 31 March 2018 totalled £967k (2016-17, £981k). This was on staff costs £700k (2016-17, £711k), other operating costs £269k (2016-17, £259k) and depreciation £4k (2016-17, £11k). Details of operating expenditure are shown in note 5 to the Accounts.

The Commission's budget for 2017-18 was £991k (2016-17: £972k) and expenditure was within 2% of the approved budget (2016-17: 1%). The Commission also received grant income of £6k to undertake a research project, such projects occur infrequently.

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 2017-18 was 84% (2016-17, 71%) and within 30 days was 97% (2016-17, 96%). The average time to pay suppliers in 2017-18 was 6.3 days (2016-17, 8.8 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 ten outcomes:

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

This year we intensified our work to raise awareness of economic and social rights and to make the case for their direct incorporation into Scotland's domestic legal system. We planned and held four workshops on the rights to food, health, housing and social security. Targeted at public authorities and civil society organisations, the workshops included specialist input from New York experts, the Centre for Economic and Social Rights, and were very well received by participants with feedback evidencing their increased knowledge and understanding of the rights discussed.

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 including the Social Security (Scotland) Bill, the Offensive Behaviour at Football Repeal Bill, the Climate Change Bill, a review of the National Performance Framework and a Scottish Parliament Inquiry into a Scottish Approach to Taxation.

The Commission this year joined a new Expert Advisory Group on Human Rights Leadership established by the First Minister, providing significant expertise and analysis on the issues being considered by the Group.

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 further engagement with 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. The majority of the key themes we raised were reflected in the final recommendations made by the UN.

The Commission also supported the civil society-led development of a Scotland Declaration on Human Rights, which called on governments and policy makers to show leadership and ensure protection for rights in the context of Brexit.

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

This year, the Commission deepened its engagement with the Scottish Parliament's Equality and Human Rights Committee including through regular evidence sessions and capacity building activity, and through active participation in the Committee's Inquiry into Human Rights and the Scottish Parliament.

Throughout the year, the Commission also engaged with the Committee to raise awareness of and strengthen its capacity in relation to international human rights treaty monitoring, particularly with a view to its role in holding the Scottish Government to account. Specific attention was given to the recommendations made by the United Nations in its Universal Periodic Review of the UK's implementation of all treaty obligations.

Broader engagement with Members of the Scottish Parliament and Parliamentary Committees took place throughout the year as part of the Commission's work to promote human rights based law and policy.

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

This year, we published the key findings from research we commissioned into levels of awareness, understanding and support for human rights in Scotland. The insights from this work are being used by both the Commission and stakeholders in public bodies and civil society to help shape future strategic communications work. They have also given us a baseline to measure success in our awareness raising activities.

To help make human rights more accessible to a wider public, the Commission this year produced three new animated films covering the right to social security, an overview of human rights in Scotland and a summary of the United Nations human rights framework and how it relates to Scotland. The animations have been widely disseminated via YouTube, Twitter and Facebook and have been well-received by audiences.

We generated around 65 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 publication of a report and guidance for all of Scotland's local authorities, emerging from our previous work to pilot participative methodologies in the planning of children's services. This project was carried out with the Scottish Government, City of Edinburgh Council and the Children and Young People's Commissioner for Scotland.

The Commission continued to develop and implement a three year participation strategy to improve our own work to involve people with lived experience of human rights issues in the way we operate. In particular we continued to support people with lived experience of rights issues to participate in our work on housing rights, adequate living standards and the future development of Scotland's National Action Plan on Human Rights.

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

In 2017-18 the Commission continued to provide direct support and advice on applying a human rights based approach to several organisations and networks, including See Me, UNICEF, the Scottish Government's Mental Health Implementation Group and Police Scotland's Strategic Priorities. We also provided input to Action Groups within Scotland's National Action Plan on Human Rights including the Health and Social Care Action Group and the Adequate Standard of Living Reference Group.

Demand for our support and advice on a human rights based approach has increased significantly in recent years. In recognition of this, and with a view to making the most effective use of the Commission's resources and expertise, this year we began to shift our focus away from providing direct capacity building support towards building a peer network of organisations with practical experience of and interest in strengthening their human rights based approach.

As a first step towards building this network, we hosted a peer learning event for a range of organisations from across the public and third sectors in March 2018. The outputs from this event will include an online resource and continued development of peer-to-peer supports, with this programme continuing into 2018-19.

This year we also continued our work to evaluate and capture the lessons from all of our historical work to support others to take a human rights based approach including the InterAction process we facilitated in relation to historic abuse, and the Innovation Forum process we piloted with Perth and Kinross Council. This work

continues into 2018-19 and plans are in place to produce a set of key learning points and online resources for use by other organisations in the future.

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

Work continued this year on a major project, Housing Rights in Practice, to support residents in Leith to understand their rights and hold their local authority to account for inadequate housing conditions. Following extensive awareness raising and engagement work in previous years, this year the local authority began an extensive programme of work to replace all kitchens, bathrooms, heating and windows in the affected properties. The Commission supported residents to continue to monitor progress and improvements towards human rights indicators and to engage with the local authority.

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

Following on from previous work with Her Majesty's Inspectorate of Prisons in Scotland (HMIPS), we took part in four prison inspections throughout the year in Inverness, Shotts, Greenock and Low Moss. Our recommendations were reflected in inspection reports and carried forward to improve prison regimes. Importantly, this year, HMIPS also completed the process of embedding human rights into their prison inspection standards which means that human rights have now been mainstreamed into the way prisons are monitored and inspected.

New Health and Social Care Standards were published in June 2017 which reflected substantial input from the Commission to incorporate a rights based approach.

Significant engagement took place this year with the Scottish Government on its review of the National Performance Framework, with extensive work taking place to develop and make the case for the inclusion of a specific human rights outcome and with work ongoing to develop appropriate human rights indicators.

Outcome 8: SNAP is achieving its medium-term outcomes

In December 2017, Scotland's National Action Plan for Human Rights (SNAP) marked its fourth anniversary and with it, the end of its first cycle of delivery. The Commission's focus this year was on planning and preparing for the end of this first phase of SNAP and the development of a second phase.

The Commission invested significant resource this year in a national participation process to reach and engage with both people with lived experience of human rights issues and organisations with human rights obligations. Culminating in a National

Participation Event for around 180 people in December 2017, with widespread online participation from around the country, the process also involved eight events around Scotland with 157 participants and an online survey which nearly 900 people took part in. The outputs of this process were captured in a report and will be taken forward in 2018-19 as part of the development of the second cycle of SNAP.

The Commission also continued to invest in an independent evaluation of SNAP, which will complete in 2018-19 and will also contribute to collective deliberations about the future of the next phase of SNAP.

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

The Commission is an active member of the European and Global Networks of National Human Rights Institution (ENNHRI and GANHRI) and the Commonwealth Federation of National Human Rights Institutions (CFNHRI). This year, Commission staff took part in a range of events and activities to both share our own expertise and learn from others with a view to strengthening our own domestic activities. These included:

- Participation in the Annual ENNHRI Academy with a focus this year on communicating human rights in challenging contexts, where our own strategic communications work generated considerable interest from representatives from other states around Europe.
- Participation in a two day workshop and training session on legal interventions, hosted by the ENNHRI Legal Working Group, which will be used to inform our own legal interventions work in the future.
- Participation in a blended learning course on economic, social and cultural rights organised by ENNHRI which has helped to inform and strengthen our work in this area.
- Hosting annual meeting of the four UK and Ireland NHRIs.
- Participation in GANHRI and ENNHRI General Assemblies, which created opportunities to hear from other NHRIs around the world about best practice across a range of rights issues.
- Successful application for external funding to pursue work on human rights budgeting and budget analysis as part of an EU grant for NHRIs around Europe.

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:

- Completed 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 a series of activities to prepare for and ensure our compliance with the General Data Protection Regulation (GDPR).
- Continued to support staff professional development including training courses in GDPR, BSL, management and leadership.
- Continued work to improve the accessibility of our communications including developing a wider range of Easy Read and BSL versions of publications. This work is ongoing and in 2018-19 will include the publication of a BSL Plan to meet the requirements of the BSL (Scotland) Act.
- Developed a new performance management and development system for roll-out across our staff team.

Our full Annual Report of our work in 2017-18 is available on our website at www.scottishhumanrights.com/policy-publications/

Future Period

The period ahead is a crucial time for the continued defence and progression of human rights in Scotland. While the Commission welcomes rising levels of engagement with human rights by an ever-widening range of organisations, this increased demand for our expertise, analysis and practical support has placed corresponding pressure on our resources. As we take stock of our first decade of operations, the Commission will consider, in discussion with our key stakeholders, how best to respond to this demand as we move forward with our work to promote and protect human rights for everyone in Scotland.

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/rights-in-practice/human-rights-based-approach/>

Environment and Sustainability

The Commission's Sustainability report for 2017/18 was published in November 2019 and is available on the Commission's website.

www.scottishhumanrights.com/policy-publications/

Anti-corruption and Anti-bribery

The Commission as a small organisation, with a small budget and a low volume and value of purchases and payments has a relatively low level of vulnerability to fraud, corruption or bribery. The Commission however recognises that all organisations, regardless of size, are vulnerable to fraud and is committed to having a robust approach to the prevention, detection and management of fraud. The Commission has a Fraud Policy Statement and additionally has a number of policies and procedures in place that support the detection and prevention of fraud for key processes where there is a greater vulnerability of fraud, corruption or bribery occurring.

There have been no incidences of fraud in year.



Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 14 November 2018

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).
Appointment ended 31 August 2017

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

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

Jane-Claire Judson: Appointed 1 September 2017 (for one term of 6 years)

In 2017-18 Susan Kemp and Alan Mitchell served as members of the Commission's Finance, Risk and Audit Committee (FRAC).

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.

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. The interests of our Commission members are published on our website at the following link <http://www.scottishhumanrights.com/about/people/>

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.

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.

Corporate Governance Report: Statement Of Accountable Officer's Responsibilities

The Scottish Parliamentary Corporate Body (SPCB) designated the Chair as the Accountable Officer for the Scottish Commission for Human Rights to 02 March 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.

Disclosure of Information to Auditors

As Accountable Officer for the Commission, I can confirm that:

- As far as I am aware, there is no relevant audit information of which the Auditors are unaware.
- I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information.
- The Annual Report and Accounts as a whole are fair, balanced and understandable.
- I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

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 twice 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 2017-18, 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 2017-18:

- 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.
- Undertook development on performance management systems.
- Signed a recognition agreement with the Public and Commercial Services Union

In the coming year we will:

- Continue to adhere to the Scottish Public Finance Manual
- Develop our HR policies and procedures
- Continue to identify and monitor risks that may impact delivery of strategic and operational plans.

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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 31st March 2018 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 new Members appointed in 2015 were appointed 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 £266.68 and expenses for up to a maximum of 30 days per year which equates to a maximum pay of £8,000.40 per annum per part-time Member.

The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2017-18.

	Remuneration 2017-18	Pension 2017-18	Total Remuneration 2017-18	Remuneration 2016-17	Pension 2016-17	Total Remuneration 2016-17
	£'000	£'000	£'000	£'000	£'000	£'000
Chair Salary:						
Judith Robertson	70-75	15 - 20	85-95	70-75	15 - 20	85-95
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
Jane-Claire Judson	0-5	-	0-5	0	-	0

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 1.5 times the £46,396 median salary paid to Commission staff in 2017-18 (2016-17, 1.7 times £41,236). The Commission remuneration ranged from £14,934 - £71,761 (2016-17 £6,369-£70,116).

Pension Benefits

Pension contributions of £15,859 (2016-17, £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.

Employee Information


On 31st March 2018, the Commission had four Members, including the Chair and twelve (10.3 FTE) staff, six full time and six part time.

Members of the Commission	Male 1	Female 3
Employees	Male 1	Female 11

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2017-18 (2016-17, nil).

The average number of days lost due to sickness in the period was 4.9 days (2016-17, 2.7 days) per person.

The Commission signed a recognition agreement with The Public and Commercial Services (PCS) union in November 2017. PCS is currently the sole union to hold a recognition agreement with the Commission. The agreement sets out the arrangements for working constructively together with the aim of achieving positive industrial relations. The Commission has an Equality Policy and a range of other policies within the Employee Handbook that support a positive working environment and good industrial relations. The Commission has a Health and Safety Policy in place.



Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 14 November 2018

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

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 2018 under the Scottish Commission for Human Rights 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including 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 2017/18 Government Financial Reporting Manual (the 2017/18 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 2018 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 2017/18 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 (UK) (ISAs (UK)). 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 Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

Auditor's responsibilities for the audit 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) 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.

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

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, the audited part of the Remuneration and Staff Report, 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, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 matters prescribed by the Auditor General for Scotland

In our opinion, the audited 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

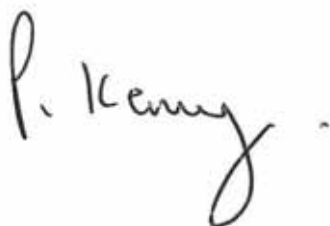
We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited 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.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 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.

A handwritten signature in black ink, appearing to read 'P. Kenny'.

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

14 November 2018

Statement of Comprehensive Net Expenditure

Year ended 31 March 2018

Expenditure	<u>Notes</u>	<u>2017-18</u> £'000	<u>2016-17</u> £'000
Staff costs	3	700	711
Depreciation	6/7	4	11
Other Expenditures	5	269	259
Total expenditure for the year		<u>973</u>	<u>981</u>
Income		<u>6</u>	<u>0</u>
Net expenditure		<u>967</u>	<u>981</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 2018

Statement of Financial Position as at 31 March 2018

	<u>Notes</u>	<u>2017-18</u> £'000	<u>2016-17</u> £'000
Non-current assets			
Property, plant and equipment	6	5	8
Intangible assets	7	1	1
Total non-current assets		<u>6</u>	<u>9</u>
Current assets			
Trade and other receivables	8	8	7
Cash and cash equivalents	9	65	57
Total current assets		<u>73</u>	<u>64</u>
Total assets		<u>79</u>	<u>73</u>
Current liabilities			
Trade and other current payables	10	(46)	(63)
Total assets less current liabilities		<u>33</u>	<u>10</u>
Net Assets		<u>33</u>	<u>10</u>
Taxpayers' equity			
General Fund		33	10
		<u>33</u>	<u>10</u>

The Accountable Officer authorised these financial statements for issue on 14 November 2018



Judith Robertson, Chair
Scottish Commission for Human Rights

Date: 14 November 2018

Statement of cash flows for Year Ended 31 March 2018

	<u>2017-18</u>	<u>2016-17</u>
	£'000	£'000
<u>Cash flows from operating activities</u>		
Net Operating Cost	(967)	(981)
Adjustment for non cash transactions		
Depreciation	4	11
Movements in Working Capital		
(Increase) in Trade and other receivables	(1)	(5)
(Decrease) in Trade and other payables	(17)	(22)
Net cash outflow from operating activities	<u>(982)</u>	<u>(997)</u>
<u>Cashflows from investing activities</u>		
Purchase of property, plant and equipment	(0)	(1)
Purchase of intangible assets	0	0
Net cash outflow from investing activities	<u>0</u>	<u>(1)</u>
<u>Cashflows from financing activities</u>		
Financing from the Scottish Parliamentary Corporate Body	990	967
Increase / (decrease) in Cash	<u>8</u>	<u>(31)</u>
<u>Net Increase in Cash and cash equivalents</u>		
	At 1 April 2017 £'000	At 31 March 2018 £'000
Cash at Bank and in Hand	57	65

Statement of Changes in Taxpayers' Equity for year ended 31 March 2018

	General £'000	Total £'000
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 1 April 2017	10	10
Changes in taxpayers equity for 2017-18		
Net expenditure for the year	(967)	(967)
Total recognised income and expense for 2017-18	<u>(957)</u>	<u>(957)</u>
Funding from Scottish Parliamentary Corporate Body	990	990
Balance at 31 March 2018	<u>33</u>	<u>33</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 2017-18 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.

1.3 Non-current assets

1.3.1 *Capitalisation*

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

1.3.2 *Valuation*

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

1.3.2 *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

- 1.4 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.

1.5 Funding

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

1.6 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 5 years.

1.7 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>

1.8 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.

1.9 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.

1.10 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.

1.11 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.

1.12 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.

1.13 IFRSs issued but 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 15, Revenue from Contracts with Customers (effective 1 January 2018)

IFRS 16, Leases (effective 1 January 2019);

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.

1.14 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 2017-18, the Commission was allocated a budget of £991,000.

	<u>2017-18</u> Budget £'000	<u>2017-18</u> Expenditure £'000
Net Operating Cost	991	967
Capital Expenditure	0	(0)
Total Expenditure	<u>991</u>	<u>967</u>
Accruals adjustments:		
Non cash items	0	(4)
Working capital (including cash)	0	26
Cash Funding from SPCB	<u>991</u>	<u>990</u>

3 Staff Numbers and Costs

3.1 *Average Staff Employed (Full Time Equivalent)*

	<u>2017-18</u> FTE	<u>2016-17</u> FTE
Chair and members	1.3	1.3
Staff	<u>10.3</u>	<u>10.5</u>
	<u>11.6</u>	<u>11.8</u>

3.2 Commission members and staff costs

Staff costs	2017-18	2016-17
	£'000	£'000
Salaries / wages	444	454
Social security costs	45	45
Pension costs	91	93
	<u>580</u>	<u>592</u>
Commission members		
Salaries / wages	96	94
Social security costs	9	9
Pension costs	16	16
	<u>120</u>	<u>119</u>
	<u>700</u>	<u>711</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 a personal pension for the Chair of the Commission. Employer contributions are not made for other Commission Members.

4 Staff pension costs

For 2017-18 the employer's contributions of £91,318 (2017: £93,486) 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 2018 amounted to £0k (2017: £0k).

**Scottish Commission for Human Rights
Accounts for the year ended 31 March 2018**

5 Other expenditures	2017-18	2016-17
	£'000	£'000
Operational costs	84	92
Operational consultancy	47	11
Property costs	54	58
IT costs	14	18
Web-site	4	10
Training, conferences and subscriptions	15	15
Auditor's remuneration	13	13
Printing, stationery & library costs	4	4
General office costs	7	10
Travel, subsistence and hospitality	18	23
Legal and consultancy fees	5	3
Recruitment Costs	4	2
Loss on disposal of fixed assets	0	0
	<u>269</u>	<u>259</u>

The above total includes £13,430 for external auditor's remuneration.

6 Property, plant and equipment

	Office Equipment £'000	IT Hardware £'000	Total £'000
<u>Cost</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>
At 1 April 2017	9	27	36
Additions	0	0	0
Disposals	0	0	0
At 31 March 2018	<u>9</u>	<u>27</u>	<u>36</u>
<u>Accumulated depreciation</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>
At 1 April 2017	2	26	28
Charge for Year	2	1	3
Disposals	0	0	0
At 31 March 2018	<u>4</u>	<u>27</u>	<u>31</u>
<u>Net Book Value at</u>			
At 31 March 2018	<u>5</u>	<u>0</u>	<u>5</u>
At 31 March 2017	<u>7</u>	<u>1</u>	<u>8</u>

7 Intangible assets

	IT Software & Licences £'000	Total £'000
<u>Cost</u>		
At 1 April 2016	6	6
Additions	0	0
Disposals	0	0
At 31 March 2017	6	6
At 1 April 2017	6	6
Additions	0	0
Disposals	0	0
At 31 March 2018	6	6
<u>Accumulated depreciation</u>		
At 1 April 2016	4	4
Charge for Year	1	1
Disposals	0	0
At 31 March 2017	5	5
At 1 April 2017	5	5
Charge for Year	0	0
Disposals	0	0
At 31 March 2018	5	6
<u>Net Book Value at</u>		
At 31 March 2018	1	0
At 31 March 2017	1	1

8 Trade and other Receivables

	2017-18 £'000	2016-17 £'000
Trade receivables	0	0
Prepayments and accrued income	8	7
	8	7

9 Cash and cash equivalents

	2017-18 £'000	2016-17 £'000
Balance at 1 April	57	88
Net change in cash and cash equivalents	8	(31)
Balance at 31 March	65	57
The following balances at 31 March were held at:		
Commercial Banks	65	57

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10 Trade payables and other current liabilities

	<u>2017-18</u>	<u>2016-17</u>
	£'000	£'000
Trade payables	13	29
Accruals and deferred income	33	34
	<u>46</u>	<u>63</u>

11 Capital Commitments

There were no contracted capital commitments as at 31 March 2018 (2017: £nil).

12 Contingent Liabilities

There were no contingent liabilities as at 31 March 2018 (2017: £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 Government for IT systems totalling £14k (2017 - £14k) and rental of office accommodation totalling £57k (2017 - £57k). At 31 March 2018 there was an outstanding balance of £3,616 with the Scottish Government (2017 - £3,616).

Neither the Commission members nor staff have 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 2018 the Commission was committed to making the following payments in respect of operating leases expiring:

	<u>2017-18</u>	<u>2016-17</u>
	£'000	£'000
Buildings & equipment		
within one year	22	28
between 2 and 5 years	41	77

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.

Signed by the authority of the Scottish Ministers

Dated: 18 October 2008