

Scottish Commission for Human
Rights

Annual Report and Financial Statements

Year Ended 31 March 2019

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Performance Report

Overview

Introduction

This overview section explains who the Commission is, what its functions are, and its strategic priorities. It includes a statement from the Chair of the Commission summarising the Commission's performance during 2018-19.

The financial statements for the financial year ended 31 March 2019 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 Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006 (the Act). The Act also sets out the Commission's functions, duties and powers.

- The Commission has a general duty to promote awareness, understanding and respect for all human rights 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.
- The Commission also has powers to conduct inquiries into the policies or practices of Scottish public authorities, enter some places of detention, and to 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 has a duty to ensure it is not duplicating work that others already carry out.
- 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 United Kingdom (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 began operating in 2008 and its current office is located in Bridgeside House, McDonald Road, Edinburgh.

The Commission is also a National Human Rights Institution (NHRI) within the United Nations (UN) human rights system.

- NHRIs are accredited by the Sub-Committee on Accreditation of the Global Alliance of National Human Rights Institutions (GANHRI).
- Accreditation takes place against Principles Relating to the Status of National Institutions, which were adopted by the UN General Assembly in 1993 (known as the 'Paris Principles').
- The Commission was accredited as an A-Status NHRI in 2010 and re-accredited in 2015. This accreditation enables us to report directly to the UN on the implementation of human rights in Scotland.

Strategic Priorities

The Commission operates against four-year Strategic Plans, which are based on external consultation with relevant people and organisations, approved by the Commission and laid before the Scottish Parliament.

The Commission's third Strategic Plan for 2016-2020 sets out five Strategic 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.

During 2019-20, the Commission will develop and publish a fourth Strategic Plan for 2020-24.

Chair's Statement

Significant milestones were achieved this year in the human rights landscape in Scotland, reflecting the Commission's impact and influence over the lifetime of its current Strategic Plan.

In November 2018, we welcomed the publication of the Scottish Parliament Equality and Human Rights Committee's report *Getting Rights Right: Human Rights and the Scottish Parliament*. The wide-ranging recommendations outlined in the report reflected those made by the Commission during the Committee's inquiry into Human Rights and the Scottish Parliament.

In December 2018, we participated in the development of a significant set of recommendations from the First Minister's Advisory Group on Human Rights Leadership. These included bringing forward a new Act of the Scottish Parliament to put economic, social and cultural rights directly into Scotland's law. This builds on long-standing work of the Commission including in 2018-19 the publication of a major research report into models of incorporating these rights into law.

The period also saw increasing numbers of people in Scotland experiencing ongoing cuts in public services and breaches of human rights, as they faced the combined effects of poverty and different aspects of local provision being reduced or withdrawn.

Our work on strengthening human rights law, policy and practice sought to highlight these breaches and to promote good practice that could begin to shift the balance to ensure more people's rights are met in reality.

The Commission also marked its 10th anniversary this year on 10 December 2018 – the same day as the 70th Anniversary of the Universal Declaration of Human Rights. We took the opportunity to reflect on the impact of the work of the organisation over that time and the very different external landscape that we now face in Scotland, both positive and negative. We published [Promoting and Protecting Human Rights – Ten Years in Review](#) and produced a series of short films about different aspects of our first decade's work.

This year also marked the Commission's move into new premises in north Edinburgh. We are now co-located with other Scottish Parliamentary Officeholder organisations; the Scottish Public Services Ombudsman and the Children and Young People's Commissioner for Scotland.

As we enter the final year of our current Strategic Plan, we will maintain our support for increased incorporation of human rights into Scots law and continue to build

capacity with government, parliament, the public sector and civil society to respect, protect and further fulfil human rights.

Performance Summary

This year the Commission demonstrated solid performance in relation to its ten operational outcomes, which directly contribute to its five strategic priorities. Key areas of achievement included:

- Securing progress towards the incorporation of economic, social and cultural rights into Scotland's domestic legal system.
- Reflecting key human rights issues in Scotland in reports to United Nations treaty monitoring bodies, with many picked up in their own subsequent recommendations to government.
- Working in partnership with a range of stakeholders to secure further remedy for survivors of historic child abuse through a financial redress scheme.
- Completing a project to give public sector budget holders tools to ensure their budget decisions have a positive impact on people's rights.
- Increasing awareness of human rights with public audiences.
- Launching a new Self-Assessment Tool on taking a human rights based approach.
- Securing the inclusion of a new National Outcome on human rights within the National Performance Framework.
- Advancing the development of Scotland's second National Action Plan for Human Rights.
- Relocating to a new office location with minimal disruption to operations.

While the Commission demonstrated strong performance in relation to all of its objectives this year, continued attention is needed in particular areas in 2019-20, the final year of the Commission's current Strategic Plan. These include:

- Further building the capacity of public authorities to apply a human rights based approach in practice.
- Further embedding the participation of people with lived experience of human rights issues in our own and others work on human rights.
- Developing our capacity to use our legal powers of intervention and inquiry.

Funding

The Commission receives funding on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a cash budget of £1,044,000 for financial year 2018-19 (2017-18: £991,000).

The Commission also receives small grants for specific projects from a range of other sources, along with contributions to joint costs from partners, as shown in Note 3 to the financial statements. Grants received in 2018-19 and 2017-18 were from the Danish Institution for Human Rights.

Key Issues and Risks

The Commission has identified the following key strategic risks and mitigations:

Risk	Mitigations
1. Challenges to the existing framework of human rights protections, particularly in the context of the UK's exit from the EU.	<ul style="list-style-type: none"> • Develop Commission statement on our position. • Stay abreast of understanding and intelligence in relation to human rights impacts. • Increase focus on promoting our work publicly. • Continue to call for and promote the greater incorporation of human rights into the domestic law of Scotland.
2. Reduction in funding for the Commission, particularly in the context of potential economic downturn due to EU Withdrawal. Potential loss of A-Status accreditation due to inadequate funding.	<ul style="list-style-type: none"> • Engage with SPCB on funding requirements. • Effective reporting of our work and generation of evidence of impact. • Highlight Paris Principles requirement for adequate funding to Scottish Parliament and MSPs.
3. Increased demand exceeds mandate and/or capacity. The Commission tries to do too much with insufficient resource to respond to breadth of mandate and emerging issues.	<ul style="list-style-type: none"> • Clear planning and processes, strategic direction in place. • Clearly articulate mandate and Strategic Plan. • Discuss potential increase in resources with SPCB.
4. Decreasing stakeholder support for the work we promote.	<ul style="list-style-type: none"> • Strategic and Operational Plans ensure Commission meets core mandate. • Planning and performance management framework to ensure services properly planned and managed, performance targets achieved. • Develop and implement communications and stakeholder engagement strategies.

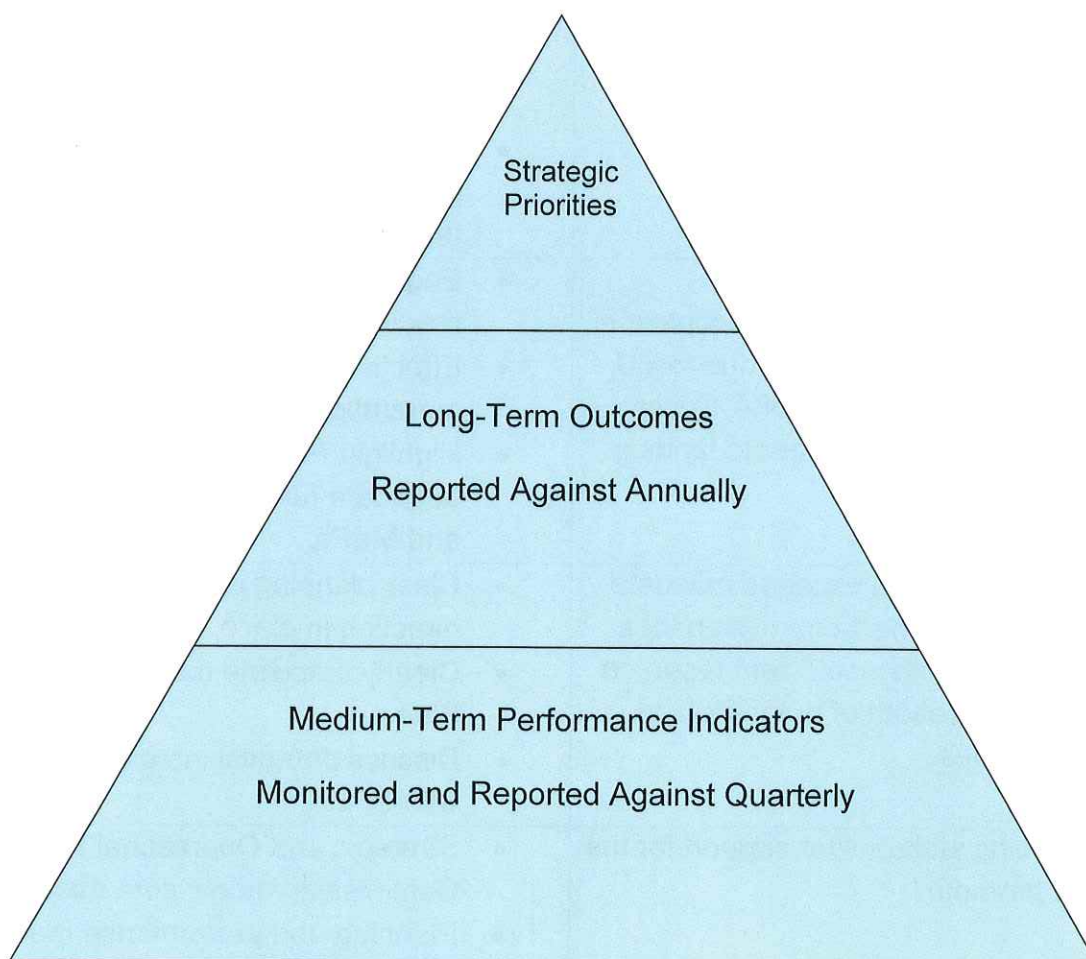
Risks 1, 2 and 4 above did not arise and in relation to risk 3 the Commission is seeking additional funding from SPCB in financial year 2019 – 20 for 2020-21.

Performance Analysis

Introduction

The Commission measures its performance in relation to the delivery of its Strategic Priorities using an outcomes-based model.

Ten outcomes have been identified as measures of progress towards the Commission's five current Strategic Priorities. Medium-term performance indicators are identified each year for each outcome and set out in the Commission's annual Operational Plan.



Using the performance framework above, the Commission's staff team prepares a quarterly report for the Commission.

These quarterly reports are based on a range of information sources including: records of work undertaken and impact generated e.g. policy submissions made and follow up engagement undertaken; staff diaries, notes and records of activity; feedback and engagement from stakeholders; and media, social media and website monitoring data.

Quarterly reports contain:

- 'traffic light' (Red, Amber, Green, Grey) assessments of current progress against each indicator;
- narrative description of key activities and evidence of impact achieved against each indicator during the quarter; and
- narrative description of challenges and variance to plans against each indicator during the quarter.

The Commission spends time reviewing, discussing, interrogating and reflecting on quarterly performance reports during its monthly meetings. Issues of concern are noted and actioned as required.

The Commission manages performance and risk in relation to the delivery of its strategic priorities in a range of ways.

- Individual staff members are allocated responsibility for delivering and reporting on activities and impact relating to the medium-term performance indicators within the overall performance framework.
- Risks, mitigations and controls in relation to delivery of activities are identified, analysed and recorded in the Operational Plan. Key changes to risks are flagged to the Commission through the quarterly reporting framework.
- The Commission also maintains an oversight of the relationship between operational performance and strategic risk through its regular review and updating of a Strategic Risk Register.

Performance Analysis By Outcome

An analysis of the Commission's performance in relation to each of its ten long-term outcomes follows. A summary of our overall performance this year in relation to each indicator is provided based on the internal 'traffic light' system used to monitor performance throughout the year.

Red	Amber	Green	Grey
Successful delivery unachievable or significantly delayed	Successful delivery feasible but requires attention	Successful delivery on track	Delivery deprioritised in this financial year.

This system was introduced at the beginning of 2018-19, so comparisons with the previous reporting period are not available.

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

Medium-term performance indicators	Overall performance 2018-19
UN human rights treaty bodies reflect Scottish concerns in their Concluding Observations.	
Scottish Government and Scottish Parliament are positively influenced re: their responsibilities towards implementation of international treaty obligations.	
Scottish Government is positively influenced in its approach and understanding in relation to the status of international treaty standards in particular economic and social rights.	
Scottish Government officials and civil society have a greater understanding of the rights at stake and support their increased recognition in domestic law.	
Statutory provisions or policy are amended or formulated to better respect, protect or fulfil rights or explicitly recognise rights as guiding or underpinning principles.	
Scottish Government, civil society and business develop better understanding of business and human rights agenda.	
Scottish Government advances development of Business and Human Rights Action Plan.	
National Preventive Mechanism (NPM) recommendations reflect human rights standards and Scottish Government increasingly implements the recommendations.	
Improved governance and mandate of UK NPM to enhance	

effectiveness of Optional Protocol of Convention Against Torture in Scotland.	
A human rights issue is scoped for the use of Commission's inquiry powers.	
Courts' human rights reasoning and decisions in civil proceedings are influenced.	
The Commission increases its own capacity and that of others who undertake budget scrutiny to undertake human rights budget analysis.	
The Commission in collaboration with others develops agreed set of human rights budgeting indicators and benchmarks.	
The First Minister's Advisory Group recommendations reflect the views of the Commission on human rights leadership in Scotland and positively support the fulfilment of the Commission's mandate.	
Statutory provisions and policy on mental health and incapacity are amended or formulated to better respect, protect or fulfil rights or explicitly recognise rights as guiding or underpinning principles.	
The Commission influences Scottish Government policy around the implementation of devolved social security powers to better respect, protect and fulfil the right to social security, recognising it as a guiding or underpinning principle.	

Performance in 2018-19:

- The Commission took part in and supported the work of the First Minister's Advisory Group on Human Rights Leadership. The Advisory Group's subsequent recommendations reflected long-standing objectives of the Commission to strengthen protection for economic, social and cultural rights
- The Commission commissioned, published and disseminated a research report on models of incorporating economic, social and cultural rights which was covered in mainstream media and well-received by stakeholders.
- The Commission provided input on human rights to a range of consultation responses, policy submissions and evidence statements to the Scottish Parliament and Scottish Government including in relation to: police use of 'cyber kiosk' technology; prisoner voting; reforming legislation in relation to adults with incapacity; human rights and the National Performance Framework; and equal protection from assault for children.
- In line with its role and responsibilities as an NHRI, the Commission submitted a report to the UN on the implementation in Scotland of the Convention on the Elimination of Discrimination Against Women (CEDAW). Many of the issues

the Commission highlighted were included in the final report by the UN Committee responsible for the examination.

- The Commission also carried out preparatory work for the next examination of the implementation of the Convention Against Torture (CAT) including hosting a well-attended event on the Convention for a range of Scottish civil society organisations with expert input provided by Jens Modvig, Chair of the UN Convention Against Torture.
- Although the Commission worked with the other members of the NPM to seek further strengthening measures to the NPM from the UK Government, these efforts have so far not resulted in the required changes.
- The Commission completed an 18 month project to give public sector budget holders tools to ensure their budget decisions have a positive impact on people’s rights. The project was led by the Commission in partnership with the Health and Social Care ALLIANCE for Scotland and funded by the European Union under the management of the Danish Institution for Human Rights. Key outputs included learning materials and guidance from a Masterclass series; draft human rights indicators to support the scrutiny of budget processes; and a short video explaining human rights budgeting.
- The Commission carried out scoping work to explore how best to deploy our legal powers of intervention in civil litigation, and to conduct inquiries into the policies and practices of Scottish public authorities. Work in relation to interventions in civil litigation will be carried forward in 2019-20.

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

Medium-term performance indicators	Overall performance 2018-19
The Scottish Parliament and in particular the Equalities and Human Rights Committee (EHRiC) understands its obligations under the Belgrade Principles as crucial in achieving effective national implementation of human rights obligations.	

Performance in 2018-19:

- The Commission engaged with EHRiC through regular evidence sessions on human rights issues and through delivering training on human rights for MSPs and Parliament staff.

- EHRiC produced a report of its Inquiry into human rights, *Getting Rights Right: Human Rights and the Scottish Parliament*, with recommendations that reflected those made by the Commission.
- 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

Medium-term performance indicators	Overall performance 2018-19
Duty bearers are influenced to more effectively implement their obligations through effective communications.	■
The voice of people with lived experience of human rights is amplified in relevant debates and discourses.	■
There is improved understanding of human rights and a human rights approach among the Commission’s priority audiences.	■
Learning and good practice in human rights communications is exchanged between domestic and international stakeholders.	■
Target audiences have increased awareness of the Commission and its work.	■

Performance in 2018-19:

- The Commission used the occasion of its tenth anniversary in December 2018 to raise awareness of human rights through the production and dissemination of a series of short films under the banner #AllOurRights10. Ten short films shared ten people’s perspectives on progress and challenges on human rights issues in Scotland and were widely shared across social media channels.
- In partnership with the Scottish Parliament, the Commission marked the 70th Anniversary of the Universal Declaration of Human Rights (UDHR) with a one day ‘Human Rights Takeover’ of the Parliament. The event was live streamed and covered across social media and press.
- The Commission engaged with media throughout the year to raise awareness of human rights on subjects such as women’s rights and the CEDAW process; social security; the rights of people seeking asylum facing eviction from their

homes; equal protection for children from assault; austerity, poverty and the UN Special Rapporteur’s visit to Scotland; developments in remedies for survivors of historic abuse; police use of ‘cyber kiosks’; and mental health laws and practices e.g. use of restraint.

- The Commission’s work was mentioned in print and online media on 205 occasions this year, a 260% increase on 2017-18. The Commission was also featured in broadcast media on several occasions. Coverage was achieved in 254 different outlets in total, including Scottish national print media, regional and local Scottish newspapers, ‘new media’ outlets and specialist/trade publications.
- Attention is required in the coming period to improving the availability of online information and resources for the Commission’s target audiences, particularly in relation to a human rights based approach.

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

Medium-term performance indicators	Overall performance 2018-19
The Commission is informed by, led by and able to support rights holders appropriately to claim their rights, hold public authorities to account and support transformational change in public authorities.	
The Commission is accountable to people with lived experience of human rights.	
The Commission learns from good participation practice and seeks to adopt this.	
The Commission builds on already existing skills to ensure that the Commission embeds participatory practices throughout our work.	
The Commission identifies and addresses gaps in skills and activities.	
The Commission has a sense of the issues affecting people in their day to day lives.	
The Commission enables people with lived experience to evaluate our work and hold us to account.	

Performance in 2018-19:

- The Commission continued to implement a three-year participation strategy to improve our approach to involving people with lived experience of human rights in the way we operate.

- In particular, we continued to support people with lived experience of rights to participate in our work on housing rights, adequate living standards, and the right to food.
- We shared learning from our work in this area with community development practitioners at a conference held in partnership with the Scottish Community Development Centre.
- We also identified gaps in our engagement with particular groups of people and communities and began preparatory work to address this.
- Longer-term work to improve the underpinning policies, systems and culture required to embed a participative approach across our work was delayed this year due to the pressures of short-term project requirements.

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

Medium-term performance indicators	Overall performance 2018-19
Public authorities, government and civil society are better equipped to undertake a human rights based approach independently.	
Public authorities and civil society can demonstrate robust commitment to and use of a human rights based approach in their work.	

Performance in 2018-19:

- This year the Commission developed and launched a new Self-Assessment Tool on the PANEL principles that make up a human rights based approach. The PANEL principles are made up of participation, accountability, non-discrimination, empowerment and legality.
- The Commission established a peer network of organisations with practical experience of and interest in strengthening their human rights based approach.
- The Commission continued to deliver training and capacity building directly to organisations interested in taking a human rights based approach to their work.

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

Medium-term performance indicators:

Medium-term performance indicators	Overall performance 2018-19
Residents involved in the Housing Rights in Practice project monitor improvement in their housing and feel confident participating in decision making about their rights.	Green
Residents as above have had the opportunity to assess and evaluate the impact of changes to their living environment and broader changes as a result of the project.	Green
The Housing Rights in Practice project has been evaluated using quantitative and qualitative methods and learning from the project is included in a comms package.	Yellow
The outcomes and approach taken by the Housing Rights in Practice project are widely available and understood by stakeholders using media and parliamentary engagement.	Green
The Adequate Standard of Living Reference Group develops into an expanded group with broadened remit and continues to proactively use human rights to advocate for change.	Yellow
The Historic Abuse InterAction Action Plan Review Group operates as an effective forum where survivors participate in, influence and hold duty bearers to account.	Green

Performance in 2018-19:

- This year, the Housing Rights in Practice project, which the Commission has supported for four years, neared conclusion. Residents were supported by the Commission to monitor housing improvements carried out by the Local Authority and to decide on future monitoring activities. The publication of an evaluation and learning report about the project was delayed due to reduced capacity within the Commission’s communications team for a period of time.
- The Commission continued to work with an Adequate Standard of Living Reference Group of people with lived experience of poverty. This year, members participated in the Commission’s Economic and Social Rights Steering Group and were supported to engage in discussions around the future development of Scotland’s National Action Plan for Human Rights. Work to develop the remit and role of this group progressed but did not

conclude due to a need for broader consideration of the resources required to support an expanded group.

- The Commission continued to participate in the Historic Abuse Interaction Action Plan Review Group which this year saw the culmination of two years' work in the announcement by the Scottish Government of a financial redress scheme for survivors of childhood abuse.

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

Medium-term performance indicators	Overall performance 2018-19
Prison inspection reports increasingly reflect human rights standards.	
The National Performance Framework (NPF) embeds human rights within its refreshed outcomes.	
Human rights framework narrative supports all of the refreshed NPF outcomes.	
Good quality indicators are developed for the new NPF human rights outcome.	
Local authority partnerships identify gaps and improvements in use of self-directed support as a tool for realising human rights.	
The roll out of National Care Standards embeds human rights in practice.	

Performance in 2018-19:

- Following on from previous work with Her Majesty's Inspectorate of Prisons in Scotland (HMIPS), we took part in three prison inspections throughout the year in Polmont, Perth and Grampian. Following the Commission's input, HMIPS inspection reports now follow the principles of a human rights based approach. However, work remains to be done to develop stronger human rights indicators.
- Following engagement by the Commission with the Scottish Government team responsible for the National Performance Framework (NPF), a new National Outcome was included within Scotland's NPF: "We respect, protect and fulfil human rights and live free from discrimination." Further attention is needed to ensure the NPF indicators reflect human rights standards and that the NPF as a whole reflects a human rights narrative.

- The Commission worked with the Care Inspectorate to advise on embedding human rights within their inspection of self-directed support in Scotland. We also delivered training for Care Inspectorate staff, and provided input into their own training materials.

Outcome 8: Scotland’s National Action Plan for Human Rights (SNAP) is achieving its medium term outcomes

Medium-term performance indicators	Overall performance 2018-19
An Action Plan for the next phase of SNAP is developed and has broad stakeholder support.	

Performance in 2018-19:

- Scotland’s National Action Plan for Human Rights (SNAP) came to the end of its first four-year cycle in December 2017. This year, the Commission invested in supporting the development of a second iteration of SNAP: SNAP 2.
- This work built on a National Participation Process held in 2017-2018 to inform the future of SNAP, which heard from over 1500 people across eight local events, an online survey and a national event. During this work, people identified 25 key themes for SNAP 2.
- The Commission established, chaired and provided secretariat support to a Development Working Group of around twenty people and organisations from across civil society and the public sector to take forward SNAP 2 planning.
- By the end of 2018-19, substantial work had taken place to produce draft proposals for SNAP 2 which are on target to be published for wider consultation in autumn 2019. Continued engagement from stakeholders was sustained throughout the period. Attention will be required in 2019-20 to secure external resources and support for the delivery of SNAP 2.

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

Medium-term performance indicators	Overall performance 2018-19
The Commission shares its best practice with sister NHRIs and	

draws on good practice and applies it in its own strategic priority work.

Performance in 2018-19:

- The Commission is a member of the European and Global Networks of National Human Rights Institutions (ENNHRI and GANHRI) and the Commonwealth Forum of National Human Rights Institutions (CFNHRI).
- This year, Commission staff took part in a range of events and activities within these networks including: participation in the Annual ENNHRI Academy, participation in the ENNHRI Economic, Social and Cultural Rights Working Group, re-election as Chair of the ENNHRI Communications Working Group and participation in the ENNHRI Working Group on the Convention on the Rights of Disabled People.
- The Commission took part in both GANHRI and ENNHRI General Assemblies as a mechanism for engaging with other NHRIs about best practice in various aspects of protecting and promoting human rights.
- We also engaged with other international human rights mechanisms including an expert meeting on the development of Guidance on Human Rights Impact Assessment by the relevant UN Independent Expert.

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

Medium-term performance indicators	Overall performance 2018-19
The Commission's office is designed to support an effective and efficient business model for the Commission in its new premises.	
The Commission's compliance meets the requirements of the General Data Protection Regulations (GDPR).	
The Commission engages with feedback from staff and develops a plan to respond to issues raised.	
The Commission's compliance meets or exceeds the requirements of the British Sign Language (BSL) Scotland Act.	

Performance in 2018-19:

- The Commission relocated office in January 2019 to a new location with the project completed on time and on budget and with minimal disruption to operations.
- The Commission carried out activity to ensure our compliance with the General Data Protection Regulation (GDPR) including participation in a joint working group with other Scottish Parliamentary Corporate Body (SPCB) office-holders; the shared appointment of a Data Protection Officer; and development of privacy notices and data protection impact assessments as required. Further work is required in the period ahead to implement improvements to our data handling and storage practices.
- The Commission undertook work to develop a new Flexible Working Policy in consultation with external advisors and following an internal review with staff, managers and Commissioners. Work to complete this project was delayed due to reduced staff capacity in corporate services and the demands on capacity generated by the office relocation. This will be a priority for the period 2019-20.
- The Commission continued to support staff professional development including training courses in GDPR, British Sign Language, management and leadership. The Commission also reviewed our flexible working policy and practice to identify areas for improvement.
- The Commission published its first BSL Plan in October 2018 and began to implement the actions identified to improve the range of BSL content provided.

Our full Annual Report of our work in 2018-19 is available on our website at www.scottishhumanrights.com/policy-publications/.

Measuring Performance

Measuring the performance of National Human Rights Institutions is considered internationally. Over the next two years the Commission will incorporate international best practice of human rights based indicators into our monitoring and reporting.¹

¹ https://www.ohchr.org/Documents/Publications/Human_rights_indicators_en.pdf

Future Period

In the period 2019-20 the Commission will focus on responding to the changing external environment – including the outcomes from the First Minister’s Advisory Group report and the potential impact of EU Withdrawal. We will learn from key activities including our work on SNAP and the SNAP evaluation report, our first intervention into a civil case and our housing rights work. We will develop our new strategic plan 2020 – 24 and seek to build the resource base of the Commission to deliver the new plan to best effect.

Financial Position

Financial Year 2018-19 was the Commission’s tenth full year of operation. The Commission’s net expenditure for the year ended 31 March 2019 totalled £994k (2017-18: £967k). This was on staff costs £750k (2017-18: £700k), other expenditures £260k (2017-18: £269k) and depreciation £4k (2017-18: £4k). Details of other expenditures are shown in note 6 to the financial statements.

The Commission’s budget for 2018–19 was £1,044k (2017-18: £991k), which included £30k approved contingency funding, which was not required. Only £979k was drawn down, due to other cost reallocations (see note 2 to the financial statements). Expenditure was within 5% of the approved budget (2017-18: 2%). The Commission also received grant income of £7k 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 7 and note 8 to the financial statements.

Payment of Trade Payables

The Commission is committed to the Confederation of British Industry (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 2018-19 was 82% (2017-18: 84%) and within 30 days was 98% (2017-18: 97%). The average time to pay suppliers in 2018-19 was 6.4 days (2017-18: 6.3 days).

Diversity and Equality

The Scottish Human Rights Commission promotes and protects the human rights of everyone in Scotland. In relation to the work of the Commission, we are working to

increase awareness, recognition and respect for human rights, and make them more relevant and easier to apply in everyday life.

In relation to the running of the organisation, 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 to all of its activities since its inception in 2008. Information about a human rights based approach, and our work to promote it, is hosted on the Commission's website.

Environment and Sustainability

The Commission's Sustainability report for 2018-19 was published in November 2019 and is available on the Commission's website.

<http://www.scottishhumanrights.com/media/1925/sustainability-report-2018-19.pdf>

The Commission's office location in Governors House for the majority of 2018-19 meant that disaggregating environmental factors (energy use, waste recycling etc) was not possible. Since relocating to shared office space in January 2019, the Scottish Public Services Ombudsman reports on these matters for the building as a whole.

We recognise that our activities may have both positive and negative impacts in Scotland and further afield. Through our policies and procedures, the Commission encourages the use of public transport wherever practicable.

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.

**Scottish Commission for Human Rights
Annual Report and Financial Statements For The Year Ended 31 March 2019**

There have been no incidences of fraud in the current or prior year.

A handwritten signature in black ink, appearing to read 'Judith Robertson', with a stylized flourish at the end.

Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 29 November 2019

Accountability 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: 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 2018-19 Susan Kemp and Jane-Claire Judson 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 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 costs can be found in notes 1.7, 4.2 and 5 to the financial statements.

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 current or prior year.

Audit

The financial statements are audited by an auditor 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 auditor for any non-audit work and no non-audit work has been undertaken by the auditor.

Statement Of Accountable Officer's Responsibilities

Under paragraph 15(1) of Schedule 1 to the Scottish Commission for Human Rights Act 2006, the Scottish Ministers have directed the Commission to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commission and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the financial statements, the Accountable Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular 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 as set out in the *Government Financial Reporting Manual* have been followed and disclose and explain any material departures in the financial statements.
- (iv) Prepare the financial statements on a "going concern" basis; and
- (v) confirm that the annual report and financial statements as a whole is fair, balanced and understandable and take personal responsibility for the annual report

and financial statements and the judgements required for determining that it is fair, balanced and understandable.

The SPCB designated the Chair as the Accountable Officer for the Scottish Commission for Human Rights on 21 March 2016. The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Commission's assets, 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.

As Accountable Officer for the Commission, 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 Commission's auditor is aware of that information. So far as I am aware, there is no relevant audit information of which the auditor is unaware.

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 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 properly incurred by 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 and the payment of advisers.

The office of the Scottish Commission for Human Rights

The Chair of the Commission is appointed by Her Majesty on the nomination of 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 total number of Members of the Scottish Parliament. The Commission comprises the Chair of the Commission and

three Commissioners appointed by the Scottish Parliamentary Corporate Body. The Chair of the Commission is the Accountable Officer.

The staff management team comprises the Head of Strategy and Legal, the Head of Corporate Services 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 and laid before the Scottish Parliament. 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 is supported by internal operating procedures and policies.

Members of the Commission convene throughout the year and are responsible for:

- employment of staff and their well-being
- ensuring the Commission acts within its financial provision and has accountable governance arrangements in place
- setting the strategic direction of the Commission
- ensuring the delivery of Strategic Plans
- ensuring the effective and efficient running of the Commission.
- reviewing performance against Strategic and Operational Plans.

The members of the Commission operate within the terms of reference contained in the Commissioners' Handbook.

The Commission is supported in its function by FRAC, which advises the Commission and Accountable Officer on the:

- strategic processes for financial and budgetary risk;
- control and governance and the Governance Statement;
- finance and budgetary policies;
- planned audit activity and results of external audit;
- adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- effectiveness of the internal control environment;
- assurances relating to the corporate governance requirements for the organisation.

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 of two Commissioners. The current members are Susan Kemp and Jane-Claire Judson.

FRAC meets at least twice per year as appropriate 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 Advisory Audit Board (AAB). The members of the AAB are Jean Couper CBE and David Watt.

The role of the AAB is to oversee the management of risk and audit issues, including monitoring the integrity of the Commission's financial statements, reviewing the effectiveness of internal controls, performance and risk management.

The financial statements are audited by an auditor appointed by the Auditor General for Scotland.

There was no internal audit activity this year.

Risk and Control Framework

A Risk Management approach has been developed which considers the key risks to which the Commission could be exposed, analyses the likelihood and impact of each risk crystallising, captures and details how the Commission will identify, control and mitigate any such risks in accordance with best practice, through the use of a Strategic Risk Register. A key strand is identifying and regularly reviewing the risks which may deflect the Scottish Commission for Human Rights from achieving its strategic objectives. In 2018-19, the Commission continued to ensure that actions to control risks were undertaken and that new or changing risks were identified.

Internal Control Environment

Systems of internal control are designed to identify the principal risks to the achievements of goals, aims, priorities and objectives and to manage and mitigate these risks efficiently, effectively and economically. These accord with the guidance set out in the Scottish Public Finance Manual. Risks and internal controls are routinely reviewed by FRAC and the Commission.

Whilst there were no significant internal control or risk management breaches identified during 2018-19, two matters were identified and discussed with the SPCB.

The first related to the re-grading of a member of staff and the effective date of the re-grading, which was backdated. The second matter related to certain travel expenses, claimed by the Chair of the Commission from the SPCB, which were claimed in error and were reimbursed. The Commission undertook a review of its staff travel and expenses policies to ensure payment practice complied with updated policy. The review, since completed, confirmed that payment practice was compliant.

The Commission also intends to carry out a full review of policies during 2019-20.

Review of effectiveness

As Accountable Officer, and Chair of the Commission 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 2018-19:

- 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.
- The Commission reviewed performance against budget and audit reports.
- FRAC provided assurance to the Commission on areas delegated to it.
- FRAC commenced an internal review of staff travel and expenses policies.
- The Commission adopted a shared service with the SPCB and the other Officeholders for a Data Protection Officer, reducing the Commission's funding requirements for establishing this role under GDPR requirements.

In addition, the following capital projects were undertaken and completed:

- Relocation of its office to new premises shared with other Officeholders as part of a project that provided an overall saving on office costs across the co-located Officeholders' budgets.
- The upgrading of the IT system of the Commission.

Data Security Lapses

There were no data security lapses in 2018-19.

Future Developments

In the coming year we will:

- Continue to adhere to the Scottish Public Finance Manual, by employing appropriately skilled and trained staff, and adopting policies which adhere to the Manual and are reviewed and audited regularly.
- Refresh our Employee Handbook.
- Develop our new Strategic Plan 2020-24.
- Develop and present our case for expanding the resource base of the Commission.
- Undertake a governance review to ensure our governance structure and processes are fit for purpose in light of our new strategic plan and resources review.
- Continue to identify and monitor risks that may impact delivery of strategic and operational plans.

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

Remuneration and Staff Report

On 31st March 2019 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 Members are appointed for one term of 6 years.
- The Chair's and Member's remuneration 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 £269.35 and expenses for up to a maximum of 30 days per year which equates to a maximum pay of £8,080.52 per annum per part-time Member.

The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2018-19.

	Remuneration 2018-19	Pension 2018-19	Total Remuneration 2018-19	Remuneration 2017-18	Pension 2017-18	Total Remuneration 2017-18
	£'000	£'000	£'000	£'000	£'000	£'000
Chair Remuneration:						
Judith Robertson	70-75	15 - 20	85-90	70-75	15 - 20	85-90
Part Time Members' Remuneration:						
Alan Mitchell	5-10	-	5-10	5-10	-	5-10
Susan Kemp	5-10	-	5-10	5-10	-	5-10
Jane-Claire Judson	5-10	-	5-10	-	-	-
Matt Smith	-	-	-	5-10	-	5-10

The pension cost is the employer contribution paid. There are no real increases in the 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 costs.

Fair Pay Disclosure

The highest paid member of the senior management team was the Chair. The remuneration of the Chair was 1.6 times the £54,103 median remuneration paid to Commission staff in 2018-19 (2017-18: 1.6 times £56,400). The Commission remuneration ranged from £30,190 - £88,497 (2017-18: £30,093 - £87,620).

Pension Benefits

Pension contributions of £16,018 (2017-18: £15,859) 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 2019, the Commission had four Members, including the Chair and eleven (8.9 FTE) staff, five full time and six part time.

Members of the Commission	Male 1	Female 3
Employees	Male 1	Female 10

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2018-19 (2017-18: nil).

The average number of days lost due to sickness in the year was 1.4 days (2017-18: 4.9 days) per person.

Staff policies for disabled persons

The Commission is committed to applying a human rights based approach to work, of which a core pillar is non-discrimination and equality. This commitment extends to providing equality of opportunity to all as part of standard recruitment practices. Applications from those with disabilities who meet essential selection criteria are encouraged.

Active HR support and guidance is provided to managers to ensure that all staff are well supported. Reasonable adjustments in response to staff requirements are

made and monitored in each individual circumstance in line with relevant HR policies and best practice.

Other Employee Matters

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. Staff are consulted on and invited to participate in decisions that affect them, in line with a human rights based approach to work. The Commission is committed to ensuring the health, safety and wellbeing of all staff and has a Health and Safety policy and an Employee Assistance Programme in place.

Trade Union Facility Time

During 2018-19 the Commission had 1.6 FTE relevant trade union officials. Two employees spent between 1% and 50% of their time on facility time. The percentage of the total pay bill spent on facility time was 0.2%, and paid facility time was all spent on trade union duties. No time was spent on paid trade union activities.

Expenditure on Consultancy

In 2018-19 the Commission's expenditure on consultancy was £20k (2017-18: £47k).



Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 29 November 2019

Independent Auditor's Report

Independent Auditor's Report to the members of the Scottish Human Rights Commission, 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 financial statements of Scottish Human Rights Commission for the year ended 31 March 2019 under the Scottish Human Right Act 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 2018-19 Government Financial Reporting Manual (the 2018-19 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Scottish Human Right Act 2006 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 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 2018-19 FReM; and
- have been prepared in accordance with the requirements of the Scottish Human Right Act 2006 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the approved by the Auditor General for Scotland. 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 were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is three years. 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. Non-audit services prohibited by the Ethical Standard were not provided to the body. 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.

Risks of material misstatement

We have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the

perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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 financial statements

The Accountable Officer is responsible for the other information in the annual report and financial statements. 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 financial statements 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 Human Right 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 Human Right 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 Human Right 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.

Conclusions on wider scope responsibilities

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

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, 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', with a long, sweeping flourish extending to the right.

Pat Kenny, CPFA (for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX
United Kingdom
5 December 2019

Statement of Comprehensive Net Expenditure

Year ended 31 March 2019

Expenditure	<u>Notes</u>	<u>2018-19</u> £'000	<u>2017-18</u> £'000
Staff costs	4	750	700
Depreciation	7/8	4	4
Other Expenditures	6	260	269
Total expenditure for the year		<u>1,014</u>	<u>973</u>
Income	3	<u>20</u>	<u>6</u>
Net expenditure		<u>994</u>	<u>967</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 40 to 48 form an integral part of these Accounts.

Statement of Financial Position as at 31 March 2019

	<u>Notes</u>	<u>2018-19</u> £'000	<u>2017-18</u> £'000
Non-current assets			
Property, plant and equipment	7	5	5
Intangible assets	8	0	1
Total non-current assets		<u>5</u>	<u>6</u>
Current assets			
Trade and other receivables	9	9	8
Cash and cash equivalents	10	46	65
Total current assets		<u>55</u>	<u>73</u>
Total assets		<u>60</u>	<u>79</u>
Current liabilities			
Trade and other current payables	11	(42)	(46)
Total assets less current liabilities		<u>18</u>	<u>33</u>
Net Assets		<u>18</u>	<u>33</u>
Taxpayers' equity			
General Fund		18	33
		<u>18</u>	<u>33</u>

The Accountable Officer authorised these financial statements for issue on 29 November 2019



Judith Robertson, Chair
Scottish Commission for Human Rights

Date: 29 November 2019

Statement of Cash Flows for Year Ended 31 March 2019

	Notes	<u>2018-19</u> £'000	<u>2017-18</u> £'000	
<u>Cash flows from operating activities</u>				
Net Operating Cost		(994)	(967)	
Adjustment for non cash transactions				
Depreciation	7/8	4	4	
Loss on disposal of property, plant and equipment		3	0	
Movements in Working Capital				
(Increase) in Trade and other receivables	9	(1)	(1)	
(Decrease) in Trade and other payables	11	(3)	(17)	
Net cash outflow from operating activities		<u>(991)</u>	<u>(982)</u>	
<u>Cashflows from investing activities</u>				
Purchase of property, plant and equipment	7	(7)	0	
Purchase of intangible assets		0	0	
Net cash outflow from investing activities		<u>(7)</u>	<u>0</u>	
<u>Cashflows from financing activities</u>				
Financing from the Scottish Parliamentary Corporate Body		979	990	
Increase / (decrease) in Cash		<u>(19)</u>	<u>8</u>	
<u>Net Decrease in Cash and cash equivalents</u>				
		At 1 April 2018 £'000	Cash Flow £'000	At 31 March 2019 £'000
Cash at Bank and in Hand	10	65	(19)	46

Statement of Changes in Taxpayers' Equity for year ended 31 March 2019

	General £'000	Total £'000
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 1 April 2018	33	33
Changes in taxpayers equity for 2018-19		
Net expenditure for the year	(994)	(994)
Total recognised income and expense for 2018-19	<u>(961)</u>	<u>(961)</u>
Funding from Scottish Parliamentary Corporate Body	979	979
Balance at 31 March 2019	<u>18</u>	<u>18</u>

Notes to the Financial Statements

1 Statement of accounting policies

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 2018-19 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 financial statements.

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.

1.3.3 *Depreciation*

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

Office equipment 5 years
IT Equipment 3 years

Intangible assets

- 1.4 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. In January 2019 the Commission relocated to Bridgeside House. The premises are shared with the Children and Young People's Commissioner Scotland (CYCPS) and the Scottish Public Services Ombudsman (SPSO), who hold the lease for the building. The shared costs of the lease and associated property costs are borne by SPSO.

1.7 Pension Costs

The Commission Members

Pension contributions of £16,018 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

Employees are members of the Civil Service Pension Scheme. The scheme is a multi-employer, defined benefit 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. Pension contributions of £100k were recognised as expenditure in 2018-19 (2017-18: £91k). The pension scheme is an unfunded scheme and not an invested fund. It is subject to quadrennial valuations by the scheme actuary (the Government Actuary's Department). If that valuation identifies a notional deficit or surplus, employer contributions are increased or decreased accordingly. There is no available information about any notional deficit or surplus or the basis used to determine such. There are no significant implications for the Commission.

1.7 Pension Costs (continued)

Employees (continued)

A full actuarial valuation was carried out as at 31 March 2016. 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 2016 actuarial valuation recommended employer contributions of 27.3%. 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: <https://www.civilservicepensionscheme.org.uk/media/490508/csps-2016-valuation-report-final.pdf>

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

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 Commission 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 Newly adopted IFRS

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

1.12 IFRS's issued 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 16, Leases (effective 2020-21);

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

1.12 IFRS's issued not yet effective (continued)

The following amendments to IFRS, issued 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 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 2018-19, the Commission was allocated a budget of £1,044,000, including approved contingency funding for maternity leave cover of £30k. This contingency funding was not in the end required and was therefore not drawn down. The budget also included £15k of property costs which were not incurred due to the office relocation to a shared space. The Commission received grant income and contributions to joint costs from partners totalling £20k. These changes meant that total SPCB cash funding drawn down for the year was £979k.

	<u>2018-19</u> Budget £'000	<u>2018-19</u> Expenditure £'000
Comprehensive Net Expenditure	1,044	994
Capital Expenditure	0	7
Total Expenditure	1,044	1,001
Accruals adjustments:		
Non cash items	0	(4)
Working capital (including cash)	0	(18)
Cash Funding from SPCB	1,044	979

3 Income

	<u>2018-19</u> £'000	<u>2017-18</u> £'000
Grant income	7	6
Contributions to joint costs from partners	13	0
	20	6

4.2 Commission members and staff costs

Staff costs	<u>2018-19</u>	<u>2017-18</u>
	£'000	£'000
Salaries / wages	478	444
Social security costs	50	45
Pension costs	100	91
	<u>628</u>	<u>580</u>
 Commission members		
Salaries / wages	97	96
Social security costs	9	9
Pension costs	16	16
	<u>122</u>	<u>120</u>
	<u>750</u>	<u>700</u>

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

5 Staff pension costs

For 2018-19 the employer's contributions of £99,749 (2018: £91,318) 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 2019 amounted to £0k (2018: £0k). Expected contributions for 2019-20 amount to c. £134k.

6 <u>Other expenditures</u>	<u>2018-19</u>	<u>2017-18</u>
	£'000	£'000
Operational costs	107	84
Operational consultancy	20	47
Property costs	44	54
IT costs	15	14
Web-site	1	4
Training, conferences and subscriptions	17	15
Auditor's remuneration	15	13
Printing, stationery & library costs	3	4
General office costs	8	7
Travel, subsistence and hospitality	18	18
Legal and consultancy fees	5	5
Recruitment Costs	4	4
Loss on disposal of fixed assets	3	0
	<u>260</u>	<u>269</u>

The above total includes £13,690 for external auditor's remuneration for 2018/19, along with an adjustment cost of £1,019 to the external auditor's remuneration for 2016/17.

In 2018-19 lease payments of £31,159 were recognised as an expense (2017-18: £33,834).

7 Property, plant and equipment

	Office Equipment	IT Hardware	Total
	£'000	£'000	£'000
<u>Cost</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>
At 1 April 2018	9	27	36
Additions	0	7	7
Disposals	(6)	(21)	(27)
At 31 March 2019	<u>3</u>	<u>13</u>	<u>16</u>
<u>Accumulated depreciation</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>
At 1 April 2018	4	27	31
Charge for Year	2	2	4
Disposals	(3)	(21)	(24)
At 31 March 2019	<u>3</u>	<u>8</u>	<u>11</u>
<u>Net Book Value at</u>			
At 31 March 2019	<u>0</u>	<u>5</u>	<u>5</u>
At 31 March 2018	<u>5</u>	<u>0</u>	<u>5</u>

8 Intangible assets

	IT Software & Licences £'000	Total £'000
<u>Cost</u>		
At 1 April 2017	6	6
Additions	0	0
Disposals	0	0
At 31 March 2018	<u>6</u>	<u>6</u>
At 1 April 2018	6	6
Additions	0	0
Disposals	(6)	(6)
At 31 March 2019	<u>(0)</u>	<u>(0)</u>
<u>Accumulated amortisation</u>		
At 1 April 2017	5	5
Charge for Year	0	0
Disposals	0	0
At 31 March 2018	<u>5</u>	<u>5</u>
At 1 April 2018	5	5
Charge for Year	0	0
Disposals	(5)	(5)
At 31 March 2019	<u>(0)</u>	<u>(0)</u>
<u>Net Book Value at</u>		
At 31 March 2019	<u>0</u>	<u>0</u>
At 31 March 2018	<u>1</u>	<u>1</u>

9 Trade and other receivables

	<u>2018-19</u> £'000	<u>2017-18</u> £'000
Trade receivables	0	0
Prepayments and accrued income	9	8
	<u>9</u>	<u>8</u>

10 Cash and cash equivalents

	<u>2018-19</u> £'000	<u>2017-18</u> £'000
Balance at 1 April	65	57
Net change in cash and cash equivalents	(19)	8
Balance at 31 March	<u>46</u>	<u>65</u>
The following balances at 31 March were held at:		
Commercial Banks	<u>46</u>	<u>65</u>

11 Trade and other current payables

	2018-19	2017-18
	£'000	£'000
Trade payables	3	13
Accruals and deferred income	39	33
	42	46

12 Capital Commitments

There were no contracted capital commitments as at 31 March 2019 (2018: £nil).

13 Contingent Liabilities

There were no contingent liabilities as at 31 March 2019 (2018: £nil).

14 Related Party Transactions

The Commission was constituted by the Scottish Parliament which provides funding via the Scottish Parliamentary Corporate Body (SPCB). The SPCB is the Commission's sponsoring body and is regarded as a related body. The Commission has no parent department.

During the year the Commission had transactions with the Scottish Government for IT systems totalling £14k (2018 - £14k) and rental of office accommodation totalling £44k (2018 - £57k). At 31 March there was no outstanding balance with the Scottish Government (2018 - £3,616).

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

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

15 Commitments under Operating Leases

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

	2018-19	2017-18
	£'000	£'000
Buildings & equipment		
within one year	0	22
between 2 and 5 years	0	41

16 Post Balance Sheet Events

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

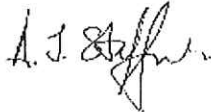
Appendix 1



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 (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: 16 October 2008

