

Scottish Human Rights Commission

Annual Report and Financial Statements

For the Year Ended 31 March 2021

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Performance Report

Overview

1. 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 2020-21.

The financial statements for the financial year ended 31 March 2021 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.

2. Statement from the Chair of the Commission

Throughout 2020-21, the Commission was impacted by the COVID-19 pandemic and associated policy responses in multiple, significant ways.

In common with all public sector organisations, and in line with public health guidance, we were required to operate using a fully remote working model. As a result of our pre-existing flexible working policy and practices, and our business continuity plans, we were able to make this transition relatively smoothly, with minimal disruption to our day-to-day operations. All of our stakeholders were also affected in different and sometimes diverging ways, requiring us to shift and adapt our ways of working to enable continued and appropriate engagement with them.

More challenging was the fact that many of the Commission's staff team were significantly affected by the closure of schools, nurseries and childcare providers. Across the board, mental health, wellbeing and other pressures were experienced by staff as a result of enforced working from home over a sustained period of time and the variety of pressures resulting from COVID-19 and lockdown measures. The Commission sought to support staff during this time by developing and implementing a range of policies, guidance, support measures and changes to working practices.

The Commission also experienced a significant increase in demand for our expertise and input given the significant and serious human rights issues and considerations arising from COVID-19 policy measures. Despite the operational challenges, we were largely able to meet this demand, thanks to the effort and commitment of our staff. We provided and disseminated rights based analyses of multiple COVID-19 legislative and policy measures. Our recommendations were acted on in some cases, including revised guidance for adult care homes and a commitment by

government to take a human rights based approach to a future public inquiry. We also noted increased attention and awareness in the Scottish Parliament on the rights implications of decisions being made. In other cases, public bodies and policy makers were less responsive to our recommendations, including ongoing efforts to reduce prison numbers in the course of the pandemic.

Despite these unprecedented challenges in the early part of the year, the Commission ended 2020-21 having made substantial progress towards key priorities within our Strategic Plan.

In particular, through our active participation in a National Taskforce on Human Rights Leadership, we helped secure Scottish Government commitment to incorporating a wide-ranging set of international human rights directly into Scots law. Once enacted, this will represent a step-change in domestic legal protection for human rights and is the culmination of over a decade of advocacy, advice and engagement by the Commission.

2020-21 also saw key legislative milestones in the form of a new law to provide financial redress for survivors of historical child abuse in care and the incorporation of the United Nations Convention on the Rights of the Child. Again, these new laws came about following our many years of policy work, stakeholder engagement and human rights analysis.

Good progress was made this year in advancing an informed discourse around human rights in the media, social media and within the Scottish Parliament and public policy arena. Monitoring data showed sustained levels of coverage and engagement with our own work and human rights more broadly, including but not only in the context of COVID-19.

We also progressed work to embed the participation of people with lived experience of human rights in our work. In December 2020, the Commission adopted Terms of Reference for a Lived Experience Leadership Group, and approved plans to expand, diversify and provide practical support to this Group over the coming years.

As the year drew to a close, the Commission was pleased to secure commitment from the Scottish Government to provide financial and other resources to support the next phase of Scotland's National Action Plan for Human Rights. This included funding for 2021-22 for a dedicated Secretariat staff post. Nonetheless, challenges remain with securing the long-term future of this programme of work.

Other programmes of work were impacted by the need to respond to the immediate legal and policy issues raised by the pandemic. We were unable to make progress with developing our approach to using our legal powers of intervention. Our international treaty monitoring work was delayed in line with delays at the United

Nations level. Although we delivered some training and capacity building work online, including with the Scottish Housing Regulator, other external stakeholders also delayed or deferred their requirements in this area.

We continued to support the Independent Review into the Response to Deaths in Prison Custody through my participation as co-Chair, supported by legal and policy staff expertise, analysis and support, as well as communications support to the Review. This work was also delayed as a consequence of COVID-19; the Review will now conclude and report in 2021-22.

The Commission also continued to address issues of organisational development during the year. Following a temporary increase in our funding from the Scottish Parliament Corporate Body, we completed an interim restructure of our staff team and recruited additional posts. We also commissioned and completed a review of our governance arrangements, with the report and recommendations from this process being taken forward in 2021-22. The Commission continues to experience challenges around its limited resources in the context of a broad statutory mandate and ever-increasing demand for our services. In 2021-22, we will develop and submit a further business case to secure a long-term uplift to our resource base, particularly in the context of an imminent, potentially ground-breaking new human rights law for Scotland.

Judith Robertson
Chair, Scottish Human Rights Commission

3. About the Commission

This section details the Commission's purpose, operating model and environment, organisational structure, Strategic Priorities and outcomes (objectives) and activities.

3.1 Purpose of the Commission

The Scottish Human Rights Commission was established by the Scottish Commission for Human Rights Act 2006 (the Act). The Act 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.

3.2 Operating model

The Commission operates as both an Officeholder of the Scottish Parliamentary Corporate Body and as a National Human Rights Institution.

3.2.1 Scottish Parliamentary Corporate Body (SPCB)

The Commission is an Officeholder of the SPCB. This relationship is defined and governed by statute. In practice, this means that:

- The SPCB nominates to Her Majesty an individual for appointment as Chair of the Commission. This is a full-time remunerated appointment for up to six years.
- The SPCB appoints Members of the Commission. These are part-time remunerated appointments for up to six years.
- The SPCB sets the terms and conditions of appointment of the Chair and Members of the Commission.
- The SPCB provides the Commission with an annual budget.

- While operating as an independent institution, the Commission is accountable to the SPCB for the use of its resources and delivery of its statutory mandate.

3.2.2 National Human Rights Institution

The Commission is also an accredited 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 and July 2021.
- The Commission's A-Status NHRI accreditation enables us to report directly to the UN on the implementation of human rights in Scotland.

3.3 Operating environment

The Commission is a Scottish public authority and therefore has a range of accountabilities arising from this, including requirements to comply with all general Scottish public sector responsibilities and relevant legislation in areas such as freedom of information, equality, public procurement, data protection and others. The Commission takes part in a range of networks and fora with other relevant public authorities to develop and share good practice where possible. We seek to utilise opportunities for joint working where this is an efficient and appropriate approach. We work particularly closely with the Scottish Public Services Ombudsman and the office of the Children and Young People's Commissioner for Scotland, with whom we share office accommodation, enabling us to arrange joint training and information sessions on topics such as deaf blind awareness, allergy management and waste reduction.

3.4 Organisational structure

The Commission's governance and delivery structure reflects the requirements of its operating model outlined above. In 2020-21, the Commission completed a process of restructuring its staffing model. Elements of this restructure were temporary, reflecting the nature of the associated funding which runs until March 2022. As a

result budget decisions for 2022-23 onwards are anticipated to have a potential impact on the current structure.

3.4.1 Governance

The Commission's governance structure comprises four Members – a full time Chair and three part time Commissioners. Meetings of the Commission take place around ten times each year, on an approximately monthly basis (with exceptions for key holiday periods). The Commission also has one Sub-Committee – the Finance, Risk and Audit Committee, which is chaired by a member of the Commission.

3.4.2 Delivery

The Commission's work is delivered on a day-to-day basis by a staff team numbering seventeen people (13.1 FTE) as at 31 March 2021. The staff team is organised into three departments / teams. The heads of each department / team form the Commission's management team, along with the Chair of the Commission (operating in her executive capacity) and the Head of Strategy and Legal.

See Diagram 1 (page 23) for an organisational structure chart.

3.5 Strategic Priorities and outcomes (objectives)

3.5.1 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 fourth Strategic Plan was published in March 2020 and became operational in 2020-21. It establishes four Strategic Priorities for the Commission's work from 2020-2024:

1. Progressing understanding and strengthening legal protection of economic, social and cultural rights
2. Strengthening accountability for meeting human rights obligations
3. Building wider ownership of human rights
4. Advancing best practice locally and sharing our learning globally

These were the basis for planning, delivering, monitoring and reporting on progress and impact of Commission activity during 2020-21.

3.5.2 Outcomes (objectives)

The Commission has identified a series of mid-level outcomes (i.e. objectives) that represent key indicators of progress towards each of our four Strategic Priorities. These are detailed below.

Strategic Priority 1: Progressing understanding and strengthening legal protection of economic, social and cultural rights

- Outcome 1.1 An Act of the Scottish Parliament is passed which gives the strongest protection possible to internationally protected rights, with a particular focus on economic, social, cultural and environmental rights.
- Outcome 1.2 There is an increase in knowledge and understanding about economic, social and cultural rights across Scottish Parliament, Scottish Government, civil society and rights holders.
- Outcome 1.3 The Commission and other key stakeholders contribute to human rights based scrutiny of Scotland's Budget and are better able to hold government to account for budget choices
- Outcome 1.4 The Scottish Government and local government are better able to demonstrate improvements in fiscal transparency and participation, and an understanding of key concepts around human rights budgeting.

Strategic Priority 2: Strengthening accountability for meeting human rights obligations.

- Outcome 2.1 Domestic legal protections for human rights are strengthened and not weakened.
- Outcome 2.2 Barriers to access to justice are mapped and progress is made to remove them in key identified areas.
- Outcome 2.3 Accountability Gaps in law are highlighted and addressed through the strategic use of our legal powers, contributing to enhanced legal protection of rights.
- Outcome 2.4 An increased number of inspectorate and regulation bodies take a human rights based approach to their enforcement powers
- Outcome 2.5 Parliamentary scrutiny is increasingly informed by human rights and human rights based approaches in practice

- Outcome 2.6 UN Treaty body concluding observations and recommendations reflect issues affecting people in Scotland and action is taken to implement them.
- Outcome 2.7 The UK's NPM is stronger at achieving the purpose of CAT and strengthening the protection of persons deprived of their liberty.
- Outcome 2.8 The NPF better measures progress towards realising human rights and makes stronger connections between human rights and achieving the SDGs

Strategic Priority 3: Building Wider Ownership of Human Rights

- Outcome 3.1 An increased number of public bodies demonstrate that they consider and implement human rights in the design, delivery and scrutiny of services, with services showing improved outcomes for people as a result.
- Outcome 3.2 An increase in informed human rights discourse in the Scottish media and social media
- Outcome 3.3 An increase in parliamentary debates and scrutiny informed and framed by human rights
- Outcome 3.4 SNAP is better resourced and able to deliver on its defined priorities, continuing to act as a mechanism for collective action on rights across civil society, public bodies and government.
- Outcome 3.5 The Commission's work increasingly reflects the voices and experiences of people affected by the human rights issues we work on, and those experiences are more reflected in public debate

Strategic Priority 4: Advancing best practice locally and sharing our learning globally

- Outcome 4.1 The delivery of our Strategic Plan reflects global best practice in the implementation of human rights
- Outcome 4.2 Climate Justice is increasingly understood as a human rights issue in Scotland and beyond
- Outcome 4.3 Regional and International human rights actors invite the commission to share our work to inform practice elsewhere, with our contribution leading to positive, progressive change

Performance Summary

In 2020-21, the Commission made progress towards achieving most of our outcomes as follows:

- Strategic Priority 1: significant progress made towards all 4 outcomes (100%)
- Strategic Priority 2: significant progress made towards 3 outcomes (37.5%), partial progress made towards 3 outcomes (37.5%) and no progress made towards 2 outcomes (25%)
- Strategic Priority 3: significant progress made towards 4 outcomes (80%) and partial progress made towards one outcome (20%)
- Strategic Priority 4: significant progress made towards 2 outcomes (67%) and partial progress made towards one outcome (33%)

In total, the Commission made significant progress towards 13 of 20 outcomes (65%), partial progress towards 5 outcomes (25%) and no progress towards 2 outcomes (10%). More detail is provided in section 5 (Performance Analysis).

Organisational Development

We will build on our current practices to strengthen our organisation, to sustain and improve our operational performance. Between 2020 and 2024, we will focus on:

- Investing in our business systems and processes with an emphasis on streamlining, efficiency and creating benefits for staff and stakeholders.
- Ensuring our data and records management, and cyber resilience processes are fit for purpose to meet increased demands.
- Developing our policies and practices in order to support the wider participation of people with lived experience of the human rights issues we work on.
- Developing our processes and systems to support the continued professional development and performance of our staff, focusing particularly on developing leadership and management skills within the organisation.
- Building on our operational and project planning models to support the delivery of our Strategic Priorities, and the monitoring, evaluation and performance management of our work.

- Retaining our “A Status” accreditation within the United Nations, including through dialogue with the Scottish Parliament where required.

3.6 Activities

The Commission undertook a wide range of activities during 2020-21 to deliver progress towards our desired outcomes, including:

- parliamentary engagement
- legislative and policy development and scrutiny
- international human rights treaty monitoring and reporting
- monitoring places of detention
- participation in a range of external advisory groups
- media and communications
- working alongside people with lived experience of rights issues
- development of Scotland’s second National Action Plan on Human Rights
- facilitating collaboration on human rights budget work
- training and capacity building with external organisations
- international collaboration and practice exchange
- corporate services and operational management.

More detailed information about the Commission’s activities during 2020-21 will be included in the Commission’s Annual Report 2020-21, which will be published and laid before the Scottish Parliament in October 2021.

All of our activities were delivered remotely during 2020-21 as a consequence of COVID-19. Our operations moved to a fully remote model in March 2020 and this remained the case throughout the whole of 2020-21. This presented a range of operational challenges, as well as some new opportunities, which are discussed in more detail below.

4. Key Issues and Risks

This section describes the key issues and risks in relation to the Commission’s ability to deliver on its Strategic Priorities and outcomes (objectives).

The Commission develops and maintains a strategic risk register to identify, assess and mitigate against strategic risks. This risk register is reviewed and updated at regular intervals by the Commission’s management team, the Finance, Risk and Audit Committee, and the Commission itself.

4.1 COVID-19

A key performance risk for 2020-21 was the impact of COVID-19 on the Commission's operations.

In particular, we identified significant risks relating to already stretched staff resource. The demographics of the staff team meant that caring responsibilities, particularly with school and other childcare closures, have had a significant impact on staff capacity. This created a risk that progress against the Commission's Strategic Priorities and outcomes would be delayed or ruled out altogether. A dedicated effort by all staff during the first two quarters of 2020-21 meant that the substantial requirements for immediate human rights based legal and policy analysis were met along with other essential planned work, but this effort was not and will not be sustainable in the long term. Subsequent and ongoing COVID-19 restrictions have therefore required a reassessment of workloads and planned activity across the staff team. Whilst some planned work was not able to take place, the work carried out instead still achieved progress against the Strategic Priorities and outcomes. Specific details of how the pandemic affected the Commission's performance against its Strategic Priorities and objectives are described below (section 5).

The Commission closed its office on 17 March 2020 and all staff have been working fully remotely since then. In practical terms, moving to remote working was relatively straightforward. All staff were already equipped with laptops, meaning no significant additional IT hardware was required. The Commission's flexible working policies also meant that a majority of the staff team already worked from home for at least part of each week before the pandemic, and remote communications systems were already at least partially in place, such as ensuring contact details and calendars are up to date, using video conferencing and working electronically rather than on paper. This enabled a smoother transition to fully remote working than might otherwise have been the case.

The closure of the office meant that the risk of staff contracting COVID-19 at work or on their commute was eliminated, but other risks were thereby created. In particular, the Commission identified the risks to mental health as significant. In order to support staff and mitigate against this, a range of measures were used. Policies were put in place to enable staff to balance caring responsibilities with work, without incurring any disadvantage. Managers met with staff more frequently to provide support and guidance as well as monitoring workloads. A weekly informal drop-in meeting by video conference was implemented to enable staff to spend some social time together, and evening social events by video conference were also arranged. The Commission's established monthly all-team meeting was continued. Regular updates on the Commission's work were issued to staff, to ensure those not involved in particular pieces of work were aware of others' activities. Regular communications

were issued to staff to inform and remind them of the policies and measures in place and reiterate support arrangements such as the Employee Assistance Programme.

Other risks including employees' physical health and safety whilst working from home were also considered. Display Screen Equipment self-assessments were carried out by all staff, and appropriate equipment was issued as required.

4.2 UK Exit from EU

The risks to the Commission arising from the UK's exit from the European Union was also assessed on an ongoing basis during 2020-21. These assessments reassured the Commission that these risks are relatively low. Whilst the Commission employs three staff with EU rather than UK citizenship, all three had previously secured Settled Status. The Commission's recruitment practices mean that there is no reliance on recruiting staff from the EU, and we do not anticipate any significant difficulty in filling any vacant posts even once new immigration rules come into force. Equally, the Commission's purchases are mainly for services, usually carried out in Scotland and the rest of the UK, rather than for goods. Such goods as are purchased are incidental items such as stationery and office supplies. Given that the office is closed, and the nature of such supplies, it is considered unlikely that any supply chain challenges will be significant, if they arise at all. The data protection adequacy issues potentially arising from the UK's exit from the EU are also considered extremely unlikely to affect the Commission, as no existing data is held outwith the UK.

4.3 Resourcing

During 2019-20, the Commission secured temporary additional funding of £100k for each of 2020-21 and 2021-22. This was the result of a business case submitted in September 2019 for significantly more permanent additional funding, which arose from a comprehensive resources review in response to the risk that funding remains static or reduces such that it is insufficient for the Commission to fulfil its mandate.

This additional funding enabled the employment of two additional staff members, including one additional management post, along with a post focused on supporting the work of the National Taskforce on Human Rights Leadership (see below under Outcome 1.1 for details). The feedback received from the Scottish Parliamentary Corporate Body on the previous business case will inform our next budget submission for 2022-23. A limited restructuring exercise was therefore required, which was complicated by the temporary nature of the funds. This, compounded by the difficulties of carrying out such an exercise remotely, meant that the two new staff members joined the Commission later than anticipated, in October and November 2020.

The risk of static or reduced funding and the associated capacity limitations remains a key focus. Stakeholders have expressed some concern over the Commission's capacity to deliver on its Strategic Priorities for 2020-2024 with its existing level of resources. The Commission's intention is therefore to secure permanent resources sufficient to fully deliver our mandate, particularly in the context of the Scottish Government's plans to bring forward a new Human Rights Bill for Scotland in the early part of the current term of the Scottish Parliament (see Strategic Priority 1 below). The nature and scale of these additional pressures are further exacerbated by the lack of certainty over what these will actually look like.

4.4 Other key risks

Other key risks continuing from 2019-20 included the risk of the Commission's mandate being changed in a way that threatens its ability to operate as an NHRI; that support for the human rights legal framework is weakened; repeal or weakening of the Human Rights Act; and decreasing stakeholder support for the Commission and our work. Ongoing actions to mitigate these risks include a continued programme of communications actions, highlighting the Commission's mandate and governing Paris Principles; strategic and operational planning; and maintenance of effective stakeholder relationships. In particular the Commission submitted a response to the UK Government's Independent Review of the Human Rights Act in March 2021.

5. Performance Analysis

This section provides an assessment of the Commission's performance in relation to each of its four Strategic Priorities and associated outcomes. 2020-21 is the first year under this Strategic Plan. Whilst the outcomes described above share some thematic areas with outcomes from the previous Strategic Plan, they are not similar enough to be able to provide meaningful trend data.

Strategic Priority 1: Progressing understanding and strengthening legal protection of economic, social and cultural rights.

Significant progress was made during 2020-21 towards achieving the following key outcome:

Outcome 1.1 An Act of the Scottish Parliament is passed which gives the strongest protection possible to internationally protected rights, with a particular focus on economic, social, cultural and environmental rights.

Throughout 2020-21 the Commission was an active member of the National Taskforce for Human Rights Leadership, established by the Scottish Government in

2019-20 to develop proposals for a new Act of the Scottish Parliament to incorporate a wider range of international human rights.

In our capacity as full Taskforce members, and through our participation in additional working groups, we provided detailed expertise, advice and analysis of international human rights standards, models of incorporating international rights into domestic law, and mechanisms for strengthening accountability, access to justice and remedies.

The Commission also collaborated with the Human Rights Consortium Scotland to design, deliver and disseminate the results from a public engagement project called All Our Rights In Law, which gathered views on a potential new Act from communities across Scotland.

The Commission's views, analysis and recommendations were reflected to a large extent in the final recommendations made in March 2021 by the National Taskforce, and accepted in full by the Scottish Government. These included the introduction of a new human rights Bill in the early part of the 2021-2026 session of the Scottish Parliament, a parallel programme of public participation and awareness raising, and further detailed work to develop appropriate remedies and access to justice.

Considerable work now needs to be done to ensure the new Act of the Scottish Parliament is developed and implemented in the most appropriate and effective way. However, the progress made in 2020-21 represents significant impact as a result of the Commission's work in this area over many years.

Strategic Priority 2: Strengthening accountability for meeting human rights obligations

Particular progress was made this year in relation to the following outcomes:

Outcome 2.1 Domestic legal protections for human rights are strengthened and not weakened.

In March 2021, the Commission submitted comprehensive written and oral evidence to the UK Government's Independent Review of the Human Rights Act. Our evidence made clear that the Human Rights Act is a key domestic legal protection for human rights that needs to be protected and built on. We expressed our concerns that the questions asked by the Review risked undermining the Human Rights Act.

We also worked closely with relevant civil society, parliamentary and government stakeholders in Scotland, and colleagues in other parts of the UK, ensuring a coordinated response to the Review.

The Review is expected to make recommendations to the UK Government in 2021-22.

Outcome 2.5 Parliamentary scrutiny is increasingly informed by human rights and human rights based approaches in practice.

Plans to roll out training on human rights to MSPs had to be put on hold due to the impact of COVID-19. This training had previously been piloted in 2019-20 and was well-received.

However, the Commission engaged extensively with the Scottish Parliament in other ways during 2020-21, particularly in relation to parliamentary scrutiny of COVID-19 legislation, policy and decision-making. Analysis of mentions in Parliament of the Commission shows that:

- The Commission was mentioned 162 times in the Scottish Parliament, an average of 14 times per month.
- The Commission was predominantly mentioned within evidence submitted to a committee inquiry (20), future committee agenda papers referencing this written evidence (29), and in the subsequent committee meeting itself (35).
- The Commission was also mentioned within four Scottish Parliament Committee legacy reports; Justice, Justice Sub-Committee on Policing, Education & Skills, and Equalities & Human Rights.
- The Commission was also mentioned during 15 parliamentary debates, including the Coronavirus (Scotland) Bill amendments throughout April, the members' business debate on the 70th anniversary of Human Rights Day in December, and legislative debates on the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Bill amendments in March, a Proposed Right to Food (Scotland) Bill; a Proposed Remote Rural Communities (Scotland) Bill; and the United Nations Convention on The Rights of The Child (Incorporation) (Scotland) Bill, which was passed in March.

The Commission introduced a systematic approach to parliamentary monitoring during 2020-21 and this will be continued into 2021-22, enabling future trend analysis to be carried out.

The Commission was unable to make progress this year in relation to the following outcomes:

Outcome 2.2 Barriers to access to justice are mapped and progress is made to remove them in key identified areas.

The Commission continued to work specifically on securing access to justice for survivors of historical child abuse, with success this year in relation to legislation being passed to introduce a financial redress scheme. However, wider work did not take place to map barriers to access to justice in relation to rights violations more generally.

Outcome 2.3 Accountability gaps in the law are highlighted and addressed through the strategic use of our legal powers, contributing to enhanced legal protection of rights.

Similarly, the Commission continued to scope potential opportunities for strategic use of our legal powers, following our first intervention in civil litigation in 2019-20.

In both cases, lack of progress during 2020-21 was largely as a result of COVID-19 and the impact this had on the Commission's capacity overall. Staff resources were channelled away from progressing these areas of work and into providing human rights analysis and expertise across a wide range of issues arising from the pandemic. This is discussed further in key risks (see section 4.1).

During 2020-21, the Commission's programme of work to monitor and report on the implementation of international human rights treaties was also adversely affected by the COVID-19 pandemic. The United Nations postponed planned treaty reporting deadlines and processes. The Commission therefore also delayed planned work to gather information and prepare reports in relation to the Convention on the Elimination of Racial Discrimination, and the Universal Periodic Review of the implementation of all international treaties.

As the current Chair of the Scottish sub-group of the National Preventive Mechanism (NPM) the Commission was able to co-ordinate and focus COVID-19 related advocacy work on prevention of ill-treatment and with other NPM members focussed the attention of government Ministers and key Scottish Government officials on COVID-19 related concerns in prisons and other places of detention.

Strategic Priority 3: Building wider ownership of human rights

In 2020-21, a significant focus of the Commission's work involved responding to the COVID-19 pandemic, influencing associated responses by government and public bodies, and informing the wider public discourse around human rights in this context. As a result, we were able to make some progress towards achieving the following two outcomes:

Outcome 3.1 An increased number of public bodies demonstrate that they consider and implement human rights in the design, delivery and scrutiny of services, with services showing improved outcomes for people as a result.

We provided and disseminated rights based analyses of multiple COVID-19 legislative and policy measures, including emergency legislation (the Coronavirus Act 2020), changes to social care assessment and decision making processes, guidance for care homes, contact testing and tracing, police use of temporary powers, arrangements for prisoners, student accommodation, and wider policy on economic recovery and social renewal. Our recommendations were acted on in some cases, including revised guidance for adult care homes and a commitment by government to take a human rights based approach to a future public inquiry. We also noted increased attention and awareness in the Scottish Parliament on the rights implications of decisions being made. In other cases, public bodies and policy makers were less responsive to our recommendations, including ongoing efforts to reduce prison numbers in the course of the pandemic.

Outcome 3.2 An increase in informed human rights discourse in the Scottish media and social media

Media and communications activity helped to raise awareness of the Commission's positions and recommendations on many of the issues we engaged with during the pandemic, and of our ongoing programmes of work.

During the year, we achieved print media coverage of our work in 251 unique articles compared to 174 unique articles in 2019-20. Articles appeared in 107 different outlets compared to 162 different outlets in 2019-20. These figures reflect a greater and more frequent number of unique articles discussing the Commission's work in key national publications, and a reduced number of syndicated articles mentioning the Commission's work in local and regional publications.

Key topics covered by media included human rights in care homes, our report into social care and human rights during COVID-19, human rights in prisons, and general coverage of our work on human rights and COVID-19. Our work on human rights budgeting and incorporating international human rights was also covered.

In 2020-21 we improved our media monitoring arrangements to include broadcast media coverage, which will enable us to monitor and report on this from 2021-22 onwards.

We also grew our digital reach with a further 1,000 new followers on Twitter, giving us a total of around 9,500 followers. Our Twitter content reached nearly 1 million users throughout the year, an increase from 627,000 in 2019-20. The average reach of each piece of Twitter content was 3,400 users, an increase from 2,600 in 2019-20.

During 2020-21, partial progress was also made towards the following outcomes, following some delays due to the impact of COVID-19 on our own and other stakeholders' capacity:

Outcome 3.4 SNAP (Scotland's National Action Plan for Human Rights) is better resourced and able to deliver on its defined priorities, continuing to act as a mechanism for collective action on rights across civil society, public bodies and government.

Outcome 3.5 The Commission's work increasingly reflects the voices and experiences of people affected by the human rights issues we work on, and those experiences are more reflected in public debate

By the end of March 2021, following development work led by the Commission, dedicated resources of around £50,000 were secured for the first phase of establishing an independent Secretariat for SNAP. However, this fell short of the resources that had been identified as required and work will therefore be required to address this in 2022-23.

During 2020-21, progress was made in systematically reviewing and capturing lessons learned from our engagement and participation with people affected by human rights issues over the past five years. Work to translate this learning into a new Participation Strategy was delayed due to the impact of COVID-19 but will complete in 2021-22. As a first step, work was progressed to formally establish a Lived Experience Leadership Group of people affected by poverty and related human rights issues. This Group has evolved from a previous structure set up and supported by the Commission as part of SNAP. The Commission has clearly stated its commitment to engaging with the Group and to enhancing the Commission's understanding of and engagement with people with lived experience of human rights issues. Terms of Reference for the new Group were developed in collaboration with the Group and adopted in December 2020.

Strategic Priority 4: Advancing best practice locally and sharing our learning globally

The Commission's work in this area was limited by COVID-19 which had a significant impact on the frameworks and systems through which we would typically engage in dialogue with international stakeholders. Nonetheless we continued to participate in a range of working groups hosted by the European Network of National Human Rights Institutions, sharing our experiences and learning from others in relation to economic, social and cultural rights, communicating human rights, and using legal powers. We also began work with peers in the Global Alliance of National Human Rights Institutions to develop planning around COP26, which was delayed from 2020 to 2021.

6. Summary of expenditure

The Commission receives funding on a cash basis from the Scottish Parliamentary Corporate Body (SPCB). The SPCB approved a core cash budget of £1,010k for financial year 2020-21 (2019-20: £988k), supplemented by an additional agreed £100k from contingency funding and by £25k from the Scottish Government as described below.

Financial year 2020-21 was the Commission's twelfth full year of operation. The Commission's net expenditure for the year ended 31 March 2021 totalled £1,107k (2019-20: £975k). This was on staff costs £944k (2019-20: £829k), other expenditures £162k (2019-20: £183k) and depreciation £6k (2019-20: £2k). Details of staff costs and other expenditures are shown in notes 4 and 6 to the financial statements respectively.

The Commission's budget for 2020–21 was £1,135k (2019-20: £988k), which included £100k approved contingency funding for additional temporary staff members and £25k funding from the Scottish Government towards the costs involved in co-chairing the Deaths in Custody Review. Expenditure was within 2% of the approved budget (2019-20: 2%).

Expenditure on the purchase of non-current assets during the financial year is detailed in note 7 and note 8 to the financial statements.

7. Significant developments / financial issues

This section describes significant developments and key financial issues for the Commission this year.

External policy environment

During the year, several key developments took place in the broad external policy context for the Commission's work which have significant implications for the Commission's work. These were:

- The UK's departure from the European Union with the associated reductions and ongoing risks to legal protections for human rights.
- The work of the National Taskforce for Human Rights Leadership, charged with developing new legislation to bring a wider range of human rights directly into Scots law; and
- The emergency legislative and policy responses required to deal with the COVID-19 pandemic, many of which had (and continue to have) significant human rights dimensions requiring scrutiny.

COVID-19

As noted above, the implications of COVID-19 and the related measures and restrictions had a significant impact on the work carried out by the Commission during 2020-21. Demand for our commentary and analysis increased on a wide range of related human rights issues and we proactively engaged with and sought to influence legislation, policy and practice on a number of urgent and high priority human rights concerns arising from COVID-19. These included clinical guidance from the Chief Medical Officer; judge-led trials; impacts of emergency measures on adults with incapacity; state obligations in relation to care homes; prison conditions; police use of emergency powers; economic recovery considerations, and more.

The pandemic had no impact on income streams, as funding from the Scottish Parliament remained in place with no changes to our budget. This meant we did not need to adjust or reassess forecasts for the year in the light of any additional sensitivities. We do not anticipate significant impact on future income streams, other than the general impact on public sector spending which is likely to impact on all public sector organisations over the next few years.

The staff capacity issues described in section 4 also had an impact on the Commission's cost base. As the financial year progressed it became obvious that some normal participatory and engagement activities would not be taking place, unless online. In addition, directly COVID-related activities would take up significant staff capacity, meaning that pursuing a strategy of using our powers to intervene in civil court cases and other work requiring external expertise would not be taking place as planned. This had an impact on our cost base as the costs of these activities make up the majority of the Commission's expenditure not related to staff costs. As a result, we were able to make the case for reallocating budget lines from these activities to staff costs. This meant we could extend some employees' fixed term contracts and increase others' hours temporarily, to boost capacity.

A similar exercise has been carried out for 2021-22, as the Commission continues to work fully remotely to date. We have considered the likelihood of running significant in-person participatory or engagement activities, and that of pursuing an intervention strategy, and concluded that for 2021-22 the position is very similar to that in 2020-21. We have therefore been able to agree a similar reallocation of budget lines from project and programme costs to staff costs for 2021-22.

8. 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 195 invoices against the 10 day target in 2020-21 was 64% (2019-20: 58%) and within 30 days was 93% (2019-20: 85%). The average time to pay suppliers in 2020-21 was 13 days (2019-20: 15 days). These figures were significantly affected by the closure of the office. Whilst we encouraged suppliers to send electronic invoices, many still used paper. Our post was quarantined before opening, and then we relied on the Building Coordinator to scan and forward invoices to the finance team, adding additional days to the standard approval and payment processes.

9. 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, including undertaking a self-assessment using the PANEL principles (explained [on our website](#)). 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.

10. 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.

11. Environment and Sustainability

The Commission's Sustainability Report for 2019-20 is available on the Commission's website.

<https://www.scottishhumanrights.com/media/2202/sustainability-report-2019-20.pdf>.

The 2020-21 report will be published in autumn 2021 and will be available on the Commission's website at that time.

The Commission's Biodiversity Report for the three calendar years 2018-2020 is also available on the Commission's website.

<https://www.scottishhumanrights.com/media/2129/biodiversity-report-to-dec-2020.pdf>

The Commission's office location at Bridgeside House is shared with the Scottish Public Services Ombudsman and the Children and Young Peoples' Commissioner Scotland. The Scottish Public Services Ombudsman reports on these matters for the building as a whole.

The Commission does not own land or buildings, or regulate land use, so our direct impact on the environment is mainly related to our shared building – energy use and waste – and staff travel, in particular overseas travel. During 2020-21, as our office was closed and staff did not undertake any work related travel, these impacts were vastly reduced compared to other years.

The Commission has a mandate to promote and protect all human rights. This includes the right to a healthy environment. Our Biodiversity Report (link above) outlines the ways in which we are working to protect this right and help to tackle the issues of climate change.

12. 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 the current or prior year.

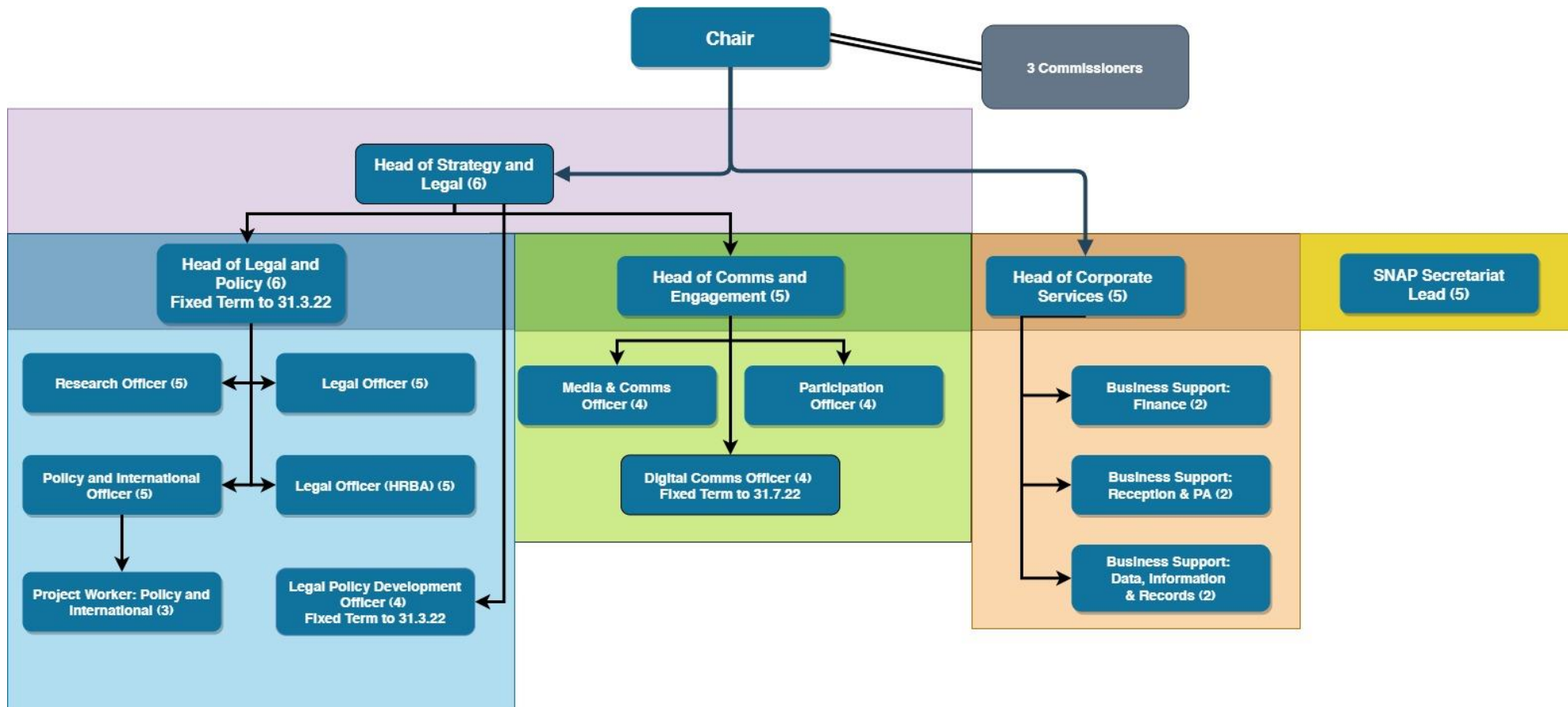
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Judith Robertson
Chair, Scottish Commission for Human Rights

Date: 1 September 2021

Diagram 1: Organisational Structure Chart



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: 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)

Jacqueline Kinghan: Appointed 1 May 2021 (for one term of 6 years)

Anna Black: Appointed 1 May 2021 (for one term of 6 years)

In 2020-21 Susan Kemp and Jane-Claire Judson served as members of the Commission's Finance, Risk and Audit Committee (FRAC). Anna Black served as a member of FRAC from her appointment on 1 May 2021, replacing Susan Kemp.

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 consultations, meetings and events and through engaging with the recognised union. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

Internal communications were raised as an area for improvement by the governance review carried out during 2020-21. This was highlighted in the context of day-to-day working and communications between Commissioners and staff. The Commission is reviewing ways to make improvements in this area.

Pensions

Details of pension costs can be found in notes 1.6, 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 Human Rights Commission 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, in her role as Accountable Officer, 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 SPCB also approves the annual budget.

The office of the Scottish Human Rights Commission

The Commission comprises the Chair of the Commission, appointed by Her Majesty on the nomination of the Scottish Parliament, and three Commissioners appointed by the Scottish Parliamentary Corporate Body. The SPCB designates a member of the Commission or of the Commission's staff as the Accountable Officer. For the year of this report the Accountable Officer was the Chair of the Commission.

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 staff management team comprises the Head of Strategy and Legal, the Head of Legal and Policy, the Head of Corporate Services and the Head of Communications and Engagement.

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 2020-2024 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; and
- 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; and
- 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 members during 2020-21 were Susan Kemp and Jane-Claire Judson who is the current Chair. The role of Chair rotates amongst members. From 1 May 2021, Anna Black replaced Susan Kemp as the second member of FRAC.

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.

In addition the Commission has an Advisory Audit Board (AAB). The members of the AAB are Claire Robertson and David Watt.

The role of the AAB is to provide independent oversight of 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.

There was no internal audit activity this year. This position is kept under review.

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 2020-21, the Commission continued to ensure that actions to control risks were undertaken and that new or changing risks were identified. The key risks considered in 2020-21 are described in section 4 of the Performance Report, with COVID-19 having the greatest impact on the Commission's work. These risks were discussed regularly throughout the year at weekly management team meetings and monthly Commission meetings, with particular attention given to the issues of staff capacity and balancing business requirements with the need to ensure manageable workloads for staff, and the ongoing mental and physical wellbeing of staff.

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.

As described above, the Commission closed its office in March 2020 and all staff have been working remotely since then. This had an impact on the internal control processes in place as the paper-based expenditure approval system requiring wet signatures was unworkable. The process was adapted to allow for electronic approvals. A full review of all systems was also undertaken to assess the risks, particularly of fraud, in these systems, based on the new working practices. This enabled us to adapt all processes to mitigate against these risks. We also reviewed the Scheme of Delegation, and updated this to be specific about delegated decision making and financial approval should all of those personnel with existing delegated powers be absent at the same time.

No significant internal control or risk management breaches were identified during 2020-21.

Review of effectiveness and assurance

As Accountable Officer, and Chair of the Commission, I have the responsibility for reviewing the effectiveness of the Commission's Corporate Governance along with the

other Commissioners. The following arrangements have been established to date and are operating effectively:

In 2020-21:

- The Commission met throughout the year to consider the plans and strategic direction of the organisation.
- The principles of the Scottish Public Finance Manual were adhered to.
- The Commission reviewed performance against budget and audit reports.
- FRAC provided assurance and highlighted areas of concern to the Commission on areas delegated to it.
- A full review of Commission policies and procedures was continued.
- A review of governance was carried out by an independent consultant. This provided reassurance around existing processes and internal controls, whilst identifying some areas for improvement.

No capital projects were undertaken during 2020-21.

As Accountable Officer and along with the Commission Members I gain assurance from the measures and procedures described above. Those of particular importance include:

- Regular Commission meetings, supported by high quality information;
- Challenge and support from FRAC;
- Robust procedures and internal controls ensuring sound financial management in accordance with the Scottish Public Finance Manual; and
- Regular consideration and review of processes, enabling the maintenance of appropriate controls, particularly in the context of COVID-19.

Data Security Lapses

There were no data security lapses in 2020-21.

Future Developments

In the coming year we will:

- Conclude the review and updating of the Commission's policies and procedures.
- Implement recommendations from the review of governance.
- Induct the two new Members of the Commission who took up office on 1 May 2021.

- 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.
- Continue to identify and monitor risks that may impact delivery of strategic and operational plans.
- Seek to maximise the impact of the additional financial resources approved by SPCB for the two year period to 31 March 2022.

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 2021 there were four Members of the Commission, including the Chair.

The officeholders' terms and conditions, including remuneration, 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 Members' 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 £280.21 and expenses for up to a maximum of 30 days per year which equates to a maximum pay of £8,406 per annum per part-time Member.
- During 2020-21 Alan Mitchell and Susan Kemp undertook additional work in relation to COVID-related police and prisons accountability mechanisms. They were, on an exceptional basis, paid for additional days during this financial year.

The part-time Members' posts are non-pensionable. The Chair was employed on a full-time basis in 2020-21.

Staff (including management staff) terms and conditions, including remuneration, are set by the Commission, subject to approval by the Scottish Parliamentary Corporate Body.

Senior remuneration (audited)

	Remuneration 2020-21	Pension benefits accrued 2020-21	Total Remuneration 2020-21	Remuneration 2019-20	Pension benefits accrued 2019-20	Total Remuneration 2019-20
	£'000	£'000	£'000	£'000	£'000	£'000
Chair Remuneration:						
Judith Robertson	75-80	21	95-100	70-75	20	90-95

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Part Time Members' Remuneration:						
Alan Mitchell	10-15	-	10-15	5-10	-	5-10
Susan Kemp	10-15	-	10-15	5-10	-	5-10
Jane-Claire Judson	5-10	-	5-10	5-10	-	5-10
Management Staff Remuneration:						
Kavita Chetty	55-60	22	75-80	55-60	-	55-60
Barbara Bolton (from 4 Nov 2020) (Full Year Equivalent)	20-25 (55-60)	9 (n/a)	30-35 (55-60)	- (n/a)	- (n/a)	- (n/a)
Emma Hutton	45-50	19	65-70	40-45	-	40-45
Liz Gibb (from 10 Sep 2019) (Full Year Equivalent)	45-50 (n/a)	19 (n/a)	65-70 (n/a)	20-25 (40-45)	- (n/a)	20-25 (40-45)

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less individual contributions. The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights. The value of pension benefits accrued during the year ended 31 March 2020 is not available as management staff remuneration has not previously been reported. The Full Year Equivalent figures for the value of pension benefits accrued during the year ended 31 March 2021 for Barbara Bolton and the year ended 31 March 2020 for Liz Gibb are not available.

The value of pension benefits accrued for the Chair 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 disclosed for the Chair 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.

Remuneration includes basic gross salary and, if awarded, overtime, and other pensionable and non-pensionable amounts. It does not include employer National Insurance or pension costs.

Fair Pay Disclosure (audited)

The highest paid member of the senior management team was the Chair. The remuneration of the Chair was 1.7 times the £45,431 median remuneration paid to Commission staff in 2020-21 (2019-20: 1.6 times £44,107). The Commission remuneration ranged from £25k - £76k (2019-20: £22k - £74k).

Pension Benefits (audited)

Pension contributions of £21,088 (2019-20: £20,424) 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.

	Total accrued pension at pension age as at 31 Mar 2021	Real increase in pension at pension age	CETV at 31 Mar 2021	CETV at 31 Mar 2020	Real increase in CETV as funded by employer
	£'000	£'000	£'000	£'000	£'000
Management Staff:					
Kavita Chetty	10-15	0-2.5	128	112	8
Barbara Bolton	0-5	0-2.5	6	0	4
Emma Hutton	5-10	0-2.5	66	54	8
Liz Gibb	0-5	0-2.5	16	5	8

Staff numbers and costs (audited)

During 2020-21, the Commission had four Members, including the Chair, (totalling 1.3 FTE throughout the year) and an average over the year of sixteen (12.0 FTE) staff, eight full time and eight part time.

	2020-21 Male (Head- count)	2020-21 Female (Head- count)	2020-21 Total (Head- count)	2019-20 Male (Head- count)	2019-20 Female (Head- count)	2019-20 Total (Head- count)
Members of the Commission	1	3	4	1	3	4
Employees	2	14	16	2	13	15
Total	3	17	20	3	16	19

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	2020-21 Permanent staff	2020-21 Temporary / fixed term contract staff	2020-21 Total	2019-20 Total
	FTE	FTE	FTE	FTE
Commission Members	1.3	-	1.3	1.3
Staff	9.7	2.3	12.0	10.6
Total	11.0	2.3	13.3	11.9

	2020-21 Permanent staff	2020-21 Temporary / fixed term contract staff	2020-21 Total	2019-20 Total
	£'000	£'000	£'000	£'000
Commission Members				
Salaries / wages	105	-	105	99
Social security costs	10	-	10	9
Pension costs	21	-	21	20
Total Commission Members	136	-	136	128
Staff				
Salaries / wages	485	107	592	513
Social security costs	49	11	60	53
Pension costs	133	23	156	135
Total Staff	667	141	808	701
Total	803	141	944	829

Employee Information (not audited)

No members of the Commission's staff left under voluntary or compulsory exit schemes in 2020-21 (2019-20: -).

The average number of days lost due to sickness in the year was 1.5 days (2019-20: 1.6 days) per person.

Staff turnover (not audited)

No members of the Commission's staff left their employment in 2020-21 (2019-20: 4 leavers), meaning that staff turnover for 2020-21 was 0.0% (2019-20: 32.6%).

High staff turnover in 2019-20 was due to the Commission's office move in January 2019, which led to the resignation of three members of the Corporate Services team.

There were also two members of staff whose fixed term contracts ended during 2019-20, one covering Corporate Services duties during the vacancy gap and one maternity leave cover post.

Staff policies for disabled persons (not audited)

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 (not audited)

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 (not audited)

Number of employees who were relevant union officials during the year 1 April 2019 to 31 March 2020	Full-time equivalent employee number
2	1.7 FTE
Percentage of time spent on facility time	Number of representatives
<i>Percentage of time</i>	
0%	
1 – 50%	2
51 – 99%	
100%	

Percentage of pay bill spent on facility time	
Total cost of facility time	£10,344
Total pay bill	£944,519
Percentage of the total pay bill spent on facility time	1.1%
Paid trade union activities	
Time spent on paid trade union activities as a percentage of total paid facility time hours	20%

Expenditure on Consultancy (not audited)

In 2020-21 the Commission's expenditure on consultancy was £26k (2019-20: £18k). Expenditure on consultancy in 2019-20 was lower than normal, as we allocated budget to legal counsel fees relating to the use of our power to intervene in a civil court case.

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Judith Robertson
 Chair, Scottish Human Rights Commission

Date: 1 September 2021

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

Reporting 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 the Scottish Human Rights Commission for the year ended 31 March 2021 under the Scottish Commission for Human Rights Act 2006. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flow, 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 2020/21 Government Financial Reporting Manual (the 2020/21 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 2021 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 2020/21 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)), as required by the [Code of Audit Practice](#) 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 5 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 concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Risks of material misstatement

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

Responsibilities of the Accountable Officer for the financial statements

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

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- considering the nature of the body's control environment and reviewing the body's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired with management and those charged with governance about their own identification and assessment of the risks of irregularities;
- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

We obtained an understanding of the legal and regulatory framework that the body operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. This included the Scottish Commission for Human Rights Act 2006.
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the body's ability to operate or to avoid a material penalty. These included the Data Protection Act 2018 and relevant employment legislation.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of the performing the above, we identified the greatest potential for fraud was in relation to the requirement to operate within the expenditure resource limits set by the Scottish Parliamentary Corporate Body. The risk is that the expenditure in relation to year-end transactions may be subject to potential manipulation in an attempt to align with its tolerance target or achieve a breakeven position. In response to this risk, we obtained independent confirmation of the resource limits allocated by the Scottish Parliamentary Corporate Body and, tested a sample of accruals, prepayments and invoices received around the year-end to assess whether they have been recorded in the correct period.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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

skillfulness 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.

Reporting 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. In addition to our responsibilities to detect material misstatements in the financial statements in respect of irregularities, 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.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. 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.

Statutory other information

The Accountable Officer is responsible for the statutory other information in the annual report and financial statements. The statutory other information comprises the Performance Report and the Accountability Report excluding the audited part of the Remuneration and Staff Report.

Our responsibility is to read all the statutory other information and, in doing so, consider whether the statutory 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this

statutory other information, we are required to report that fact. We have nothing to report in this regard.

Our opinion on the financial statements does not cover the statutory other information and we do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

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.

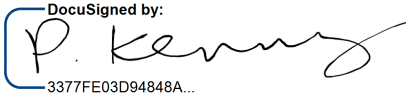
We have nothing to report in respect of these matters.

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.

DocuSigned by:

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

1 September 2021

Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

Expenditure	<u>Notes</u>	<u>2020-21</u> £'000	<u>2019-20</u> £'000
Staff costs	4	944	829
Depreciation	7	6	2
Other Expenditures	6	162	183
Total expenditure for the year		<u>1,112</u>	<u>1,014</u>
Income	3	<u>5</u>	<u>39</u>
Net expenditure		<u>1,107</u>	<u>975</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 49 to 59 form an integral part of these financial statements.

Statement of Financial Position as at 31 March 2021

	<u>Notes</u>	<u>2020-21</u> £'000	<u>2019-20</u> £'000
Non-current assets			
Property, plant and equipment	7	14	7
Intangible assets	8	1	1
Total non-current assets		15	8
Current assets			
Trade and other receivables	9	18	15
Cash and cash equivalents	10	52	37
Total current assets		70	52
Total assets		85	60
Current liabilities			
(Trade and other current payables)	11	(71)	(33)
Total assets less current liabilities		14	27
Net Assets		14	27
Taxpayers' equity			
General Reserve		14	27
		14	27

The Accountable Officer authorised these financial statements for issue on 1 September 2021

DocuSigned by:

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Judith Robertson, Chair
Scottish Human Rights Commission

Date: 1 September 2021

Statement of Cash Flows for the year ended 31 March 2021

	Notes	<u>2020-21</u>	<u>2019-20</u>
		£'000	£'000
<u>Cash flows from operating activities</u>			
Net Operating Cost		(1,107)	(975)
Adjustment for non cash transactions			
Depreciation	7	6	2
Loss on disposal of property, plant and equipment		-	-
Movements in Working Capital			
(Increase) in Trade and other receivables	9	(3)	(6)
(Decrease) in Trade and other current payables	11	38	(9)
Net cash outflow from operating activities		(1,066)	(988)
<u>Cashflows from investing activities</u>			
Purchase of property, plant and equipment	7	(13)	(4)
Purchase of intangible assets		-	(1)
Net cash outflow from investing activities		(13)	(5)
<u>Cashflows from financing activities</u>			
Financing from the Scottish Parliamentary Corporate Body		1,094	984
Increase / (decrease) in Cash		15	(9)
<u>Net Decrease in Cash and cash equivalents</u>			
		At 1 April 2020 £'000	At 31 March 2021 £'000
Cash and cash equivalents	10	37	52
		Cash Flow £'000	Cash Flow £'000
		15	15

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

	General Reserve £'000	Total Reserves £'000
Balance at 1 April 2019	18	18
Changes in taxpayers equity for 2019-20		
Net expenditure for the year	(975)	(975)
Total recognised income and expense for 2019-20	(957)	(957)
Funding from Scottish Parliamentary Corporate Body	984	984
Balance at 1 April 2020	27	27
Changes in taxpayers equity for 2020-21		
Net expenditure for the year	(1,107)	(1,107)
Total recognised income and expense for 2020-21	(1,080)	(1,080)
Funding from Scottish Parliamentary Corporate Body	1,094	1,094
Balance at 31 March 2021	14	14

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 2020-21 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 £200 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

1.4 Intangible assets

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.

Notes to the Financial Statements (continued)

1 Statement of Accounting Policies (continued)

1.5 Funding

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

1.6 Pension costs

The Commission Members

Pension contributions of £21,088 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 £155k were recognised as expenditure in 2020-21 (2019-2020: £135k). 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.

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 of the PCSPS Actuarial valuation:

<https://www.civilservicepensionscheme.org.uk/media/490508/csps-2016-valuation-report-final.pdf>.

Notes to the Financial Statements (continued)

1 Statement of Accounting Policies (continued)

1.7 Value Added Tax

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

1.8 Financial instruments

As the cash requirements of the Commission are met by the SPCB 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' expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

1.9 Critical judgements in applying accounting policies

In applying the accounting policies set out in these notes, the 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.

No significant estimates have been used in the preparation of these financial statements.

1.10 Standards, amendments and interpretations effective in the current year

In the current year, the Commission has applied a number of amendments to IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 January 2020. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- Amendments to References to the Conceptual Framework in IFRS Standards.
- **Amendment to IFRS 9:** Applying IFRS 9 with IFRS 4.
- **Amendment to IFRS 3:** Definition of a Business.
- **Amendments to IAS 1 and IAS 8:** Definition of Material.
- **Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9:** Interest Rate Benchmark Reform (Phase 1).
- Annual Improvements to IFRS Standards 2015-2017 Cycle.

Notes to the Financial Statements (continued)

1 Statement of Accounting Policies (continued)

1.11 Standards, amendments and interpretations early adopted this year.

There are no new standards, amendments or interpretations early adopted this year.

1.12 Standards, amendments and interpretations issued but not adopted this year.

At the date of authorisation of these financial statements, the Commission has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- **IFRS 16:** Leases. HM Treasury have agreed to defer implementation until 1 April 2022.
- **IFRS 17:** Insurance Contracts. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 1:** Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 1:** Disclosure of Accounting Policies. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 8:** Definition of Accounting Estimates. Applicable for periods beginning on or after 1 January 2023.
- **Amendments to IAS 16:** Property, Plant and Equipment proceeds before intended use. Applicable for periods beginning on or after 1 January 2022.
- **Amendments to IAS 37:** Onerous Contracts, cost of fulfilling a contract. Applicable for periods beginning on or after 1 January 2022.
- **Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9:** Interest Rate Benchmark Reform (Phase 2). Applicable for periods beginning on or after 1 January 2021.
- Annual Improvements to IFRS Standards 2018-2020 Cycle. Applicable for periods beginning on or after 1 January 2022.

The Commission does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods. In particular, as the Commission is not party to any leases, IFRS 16 Leases does not apply.

Notes to the Financial Statements (continued)

2 Performance against budget

The Commission is funded through the SPCB. For financial year 2020-21, the Commission was allocated a budget of £1,135k (2019-2020: £988k), including approved contingency funding for two additional temporary staff posts of £100k and Scottish Government funding for the Commission's involvement in a review of deaths in custody of £25k. For 2020-21, no contingency funding was received for maternity leave cover (2019-2020: £6k) nor any funding for increased pension contributions (2019-2020: £12k).

	<u>2020-21</u> Budget £'000	<u>2020-21</u> Expenditure £'000
Comprehensive Net Expenditure	1,134	1,107
Capital Expenditure	1	13
Total Expenditure	<u>1,135</u>	<u>1,120</u>
Accruals adjustments:		
Non cash items	-	(6)
Working capital (including cash)	-	(20)
Cash Funding from SPCB	<u>1,135</u>	<u>1,094</u>

3. Income

	<u>2020-21</u> £'000	<u>2019-20</u> £'000
Grant income	-	-
Contributions to joint costs from partners	5	1
Income in respect of seconded member of staff	-	38
	<u>5</u>	<u>39</u>

Notes to the Financial Statements (continued)

4. Staff costs

4.1 Average staff employed (Full Time Equivalent)

	<u>2020-21</u>	<u>2019-20</u>
	FTE	FTE
Chair and members	1.3	1.3
Staff	12.0	10.6
	<u>13.3</u>	<u>11.9</u>

4.2 Commission members and staff costs

Staff costs	<u>2020-21</u>	<u>2019-20</u>
	£'000	£'000
Salaries / wages	590	513
Social security costs	61	53
Pension costs	155	135
	<u>806</u>	<u>701</u>
Commission members		
Salaries / wages	105	99
Social security costs	10	9
Pension costs	21	20
	<u>136</u>	<u>128</u>
	<u>942</u>	<u>829</u>

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

5 Staff pension costs

For 2020-21 the employer's contributions of £155,350 (2019-2020: £135,475) were payable to the PCSPS at one of four rates in the range 26.6 to 30.3 per cent (2019-2020: 26.6 to 30.3 per cent) of pensionable pay, based on salary bands.

Notes to the Financial Statements (continued)

5 Staff pension costs (continued)

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

There were no outstanding scheme contributions at 31 March 2021 (2019-2020: none). Expected contributions for 2021-22 amount to c. £180k.

6 Other expenditures

	<u>2020-21</u>	<u>2019-20</u>
	£'000	£'000
Operational costs	41	52
Operational consultancy	26	18
Operational legal fees	-	33
Property costs	-	-
IT costs	15	15
Web-site	3	4
Training, conferences and subscriptions	25	13
Auditor's remuneration	14	14
Printing, stationery & library costs	2	3
General office costs	13	9
Travel, subsistence and hospitality	2	12
Legal and consultancy fees	15	4
Recruitment Costs	6	6
	<u>162</u>	<u>183</u>

The above total includes £14,230 for external auditor's remuneration for 2020-21 (2019-2020: £13,890). There were no non-audit fees for 2020-21 (2019-20: none).

In 2020-21 and in 2019-20 no lease payments were recognised as an expense.

Notes to the Financial Statements (continued)

7 Property, plant and equipment

	Office Equipment <u>£'000</u>	IT Hardware <u>£'000</u>	Total <u>£'000</u>
<u>Cost</u>			
At 1 April 2019	3	13	16
Additions	-	4	4
Disposals	-	(3)	(3)
At 31 March 2020	3	14	17
At 1 April 2020	3	14	17
Additions	6	7	13
Disposals	-	-	-
At 31 March 2021	9	21	30
<u>Accumulated depreciation</u>			
At 1 April 2019	3	8	11
Charge for Year	(1)	3	2
Disposals	-	(3)	(3)
At 31 March 2020	2	8	10
At 1 April 2020	2	8	10
Charge for Year	1	5	6
Disposals	-	-	-
At 31 March 2021	3	13	16
<u>Net Book Value at</u>			
At 31 March 2021	6	8	14
At 31 March 2020	1	6	7

Notes to the Financial Statements (continued)

8 Intangible assets

	IT Software & Licences <u>£'000</u>	<u>Total £'000</u>
<u>Cost</u>		
At 1 April 2019	-	-
Additions	1	1
Disposals	-	-
At 31 March 2020	<u>1</u>	<u>1</u>
At 1 April 2020	1	1
Additions	1	1
Disposals	-	-
At 31 March 2021	<u>2</u>	<u>2</u>
<u>Accumulated amortisation</u>		
At 1 April 2019	-	-
Charge for Year	-	-
Disposals	-	-
At 31 March 2020	<u>-</u>	<u>-</u>
At 1 April 2020	-	-
Charge for Year	1	1
Disposals	-	-
At 31 March 2021	<u>1</u>	<u>1</u>
<u>Net Book Value at</u>		
At 31 March 2021	<u>1</u>	<u>1</u>
At 31 March 2020	<u>1</u>	<u>1</u>

9 Trade and other receivables

	<u>2020-21</u> <u>£'000</u>	<u>2019-20</u> <u>£'000</u>
Trade receivables	-	-
Prepayments and accrued income	18	15
	<u>18</u>	<u>15</u>

Notes to the Financial Statements (continued)

10 Cash and cash equivalents

	<u>2020-21</u>	<u>2019-20</u>
	<u>£'000</u>	<u>£'000</u>
Balance at 1 April 2020	37	46
Net change in cash and cash equivalents	15	(9)
Balance at 31 March 2021	52	37

The following balances at 31 March 2021 were held at:

Commercial Banks	52	37
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11 Trade and other current payables

	<u>2020-21</u>	<u>2019-20</u>
	<u>£'000</u>	<u>£'000</u>
Trade payables	26	4
Accruals and deferred income	45	29
	71	33

12 Capital commitments

As at 31 March 2021 there were capital commitments for the purchase of IT equipment totalling £2k (2019-2020: £7k for the purchase of furniture). This equipment was ordered in February and March 2021 but not received until July and August 2021 respectively.

13 Contingent liabilities

There were no contingent liabilities as at 31 March 2021 (2019-20: none).

14 Related party transactions

The Commission was constituted by the Scottish Parliament which provides funding via the 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 and hardware totalling £20k (2019-20: £24k). At 31 March there was an outstanding balance with the Scottish Government of £4k (2019-20: £2k).

Notes to the Financial Statements (continued)

14 Related party transactions (continued)

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 Post balance sheet events

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

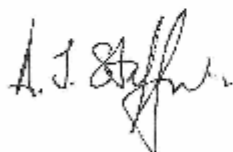
Appendix 1



Scottish Commission for Human Rights

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of Schedule 1, paragraph 15 of the Scottish Commission for Human Rights Act 2006, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2009, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.



Signed by the authority of the Scottish Ministers

Dated: 16 October 2008